Report on the Comparative Revenue Capacity, Revenue Effort, and Fiscal Stress of Virginia's Counties and Cities 2001/2002



Commission on Local Government Commonwealth of Virginia

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This report, which constitutes the sixteenth in an annual series of analyses published by the Commission on Local Government, examines the comparative fiscal condition of Virginia's counties and cities. The Commission's reports are a continuance, with certain modifications, of research initially undertaken by the Joint Legislative Audit and Review Commission to analyze the relative fiscal burdens borne by the Commonwealth's localities.

REVENUE CAPACITY PER CAPITA

In measuring revenue capacity at the county and city levels, the Commission on Local Government has employed the Representative Tax System (RTS) methodology, whose early development can be traced from the U.S. Advisory Commission on Intergovernmental Relations to the University of Virginia and, in turn, to the Joint Legislative Audit and Review Commission. With regard to a selected time frame, the RTS approach isolates five resource bases that capture, directly or indirectly, aspects of private-sector affluence which local governments can tap in financing their programmatic objectives. As applied to any given jurisdiction, the computational procedure rests centrally upon the multiplication of each resource-base indicator (e.g., real property true valuation or adjusted gross income) by the associated statewide average rate of return--i.e., the revenue yield to all county and city governments per unit of the stipulated resource. Once the full set of jurisdictional wealth dimensions has been covered by this weighting operation, the five resulting arithmetic products are added to generate a cumulative measure of local capacity, the magnitude of which is then divided by the population total for

the designated county or city. The latter calculation produces a statistic gauging, in per capita terms, the collections which the target jurisdiction would realize from taxes, service charges, regulatory licenses, fines, forfeitures, and various other extractive mechanisms (i.e., potential revenue) if local public officials established resource-base levies at statewide average values.¹

REVENUE CAPACITY PER CAPITA, 2001/2002²

Over the course of 2001/2002, the statewide average level³ of revenue

²The capacity, effort, and stress index computations generated by the Commission have been derived from various baseline indicators, some of which are linked to time dimensions other than the fiscal year. Consequently, it would be inappropriate to treat 2001/2002 (or each of the earlier periods covered in our analysis) as if the designated interval fully coincided with the standard time period denoting the fiscal year.

³Many of the tabular exhibits attached to the present report display statistics for two measures of central tendency--the mean and the median. In relation to a numerically scaled variable, the mean (or average) represents the sum of the scores for all cases (localities in the present instance) divided by the total number of cases. The median denotes the midpoint of the data distribution when its constituent values are hierarchically ordered and, accordingly, partitions the case scores into two groups of equal size. Although the mean is a more familiar statistical tool than the median, the latter measure may be analytically preferable with respect to an ordered data series containing a relatively small number of extreme scores in one direction or the other. In this regard the Commission notes that the median exhibits less sensitivity than the mean to the statistical pulling effect of such "outliers." See Hubert M. Blalock, Jr., Social Statistics, rev. 2d ed. (New York: McGraw-Hill, 1979), pp. 66-68; Chava Frankfort-Nachmias and David Nachmias, Research Methods in the Social Sciences, 6th ed. (New York: Worth Publishers, 2000), pp. 332-33; and Marija J. Norusis, SPSS 8.0 Guide to Data Analysis (Upper Saddle River, N.J.: Prentice Hall, 1998), p. 64.

¹An extended discussion of capacity measurement can be found in the Technical Appendix of this document.

capacity per capita (see Table 1.1) was \$1,230.59 among the 95 counties and 39 independent cities of Virginia. During this period, however, the two jurisdictional classes diverged somewhat in their mean-score profiles, with the average revenue-generating potential of counties (\$1,243.40 per capita) slightly exceeding that of cities (\$1,199.41 per resident). Throughout 2001/2002, as indicated by Table 1.2, local capacity scores were distributed over a broad continuum reaching from the Bath County figure (\$4,399.85 per capita) to the Lee County value (\$606.27 per capita). Thus, on the dimension of fiscal ability, the strongest jurisdiction in the Commonwealth surpassed the weakest locality in 2001/2002 by a margin of 7.26 to 1. Based on those extreme values, it would appear that a pronounced degree of variation distinguished the counties and cities of Virginia with respect to their revenue-raising potential. Yet, when the 134 fiscal capacity scores are arranged according to magnitude, it can be seen that in 2001/2002 the per capita values defining the middle segment of the data series [i.e., the statistics between \$891.88 (the first quartile) and \$1,353.91 (the third quartile)] extended across an interval that spanned only 12.2% of the distance separating the minimum and maximum scores for the Commonwealth at large.⁵ In this respect, the jurisdictional capacity scores

⁴Clifton Forge, which was an independent city through the 2000/2001 time frame, reverted to the status of a town within Alleghany County on July 1, 2001. In the present report, consequently, it has been treated as a subdivision of the latter entity relative to the data for 2001/2002.

⁵As the measure of dispersion for case scores representing the middle component of any hierarchically organized data series, the interquartile range, an indicator reflecting the difference between the first and third quartile statistics (labeled, in order, Q1 and Q3), has been used. (See Blalock, <u>Social Statistics</u>, p. 71; and Nachmias and Nachmias, <u>Research</u> **Methods in the Social Sciences**, p. 337.) Given a set of 134 unique

manifested appreciably less differentiation than might be gathered from the overall width of the statewide continuum.

In terms of regional variation in local revenue capacity, Table 1.5 discloses that the counties and cities of Northern Virginia attained the highest average fiscal ability level (\$2,202.43 per capita) in the Commonwealth during 2001/2002.6 These jurisdictions, on average, materially outpaced localities within the Richmond and Northern Piedmont regions, the sections of the State ranking second and third (with mean per capita scores of \$1,530.34 and \$1,465.52, respectively) in revenue-generating potential. Among the principal geographic divisions of the

jurisdictional values, the first and third quartile figures denote, respectively, the levels below which 24.6 percent and 75.4 percent of the case scores are positioned in terms of magnitude. With regard to a numerically scaled set of fiscal ability statistics, the Commission observes that the subgroup delimited by Q1 and Q3 encompasses the per capita values whose associated rank scores extend from 34 (relatively low capacity) through 101 (relatively high capacity). This sector of the distribution, then, accounts for slightly over half (N=68) of the county and city statistics.

⁶In analyzing geographic diversity with respect to revenue capacity per capita, revenue effort, and fiscal stress, the Commission has divided the State into nine regions: Southwest Virginia (Planning Districts 1, 2, and 3), the Southern Piedmont-Valley Industrial Zone (Planning Districts 4, 5, 11, and 12), the Northern Valley (Planning Districts 6 and 7), Northern Virginia (Planning District 8), the Northern Piedmont (Planning Districts 9, 10, and 16), Southside (Planning Districts 13, 14, and 19), Richmond (Planning District 15), the Chesapeake Fringe (Planning Districts 17, 18, and 22), and Tidewater (Planning District 23). It should be noted that the latter region subsumes the two groups of localities which formerly comprised Planning Districts 20 and 21. These planning districts were merged under the rubric of the Hampton Roads Planning District on July 1, 1990. [For a detailed discussion of the regional breakdown employed by the Commission (as displayed in Tables 1.5, 3.5, and 6.6), see James W. Fonseca, "The Geography of Virginia," The University of Virginia News Letter (Charlottesville: Institute of Government, 1981), vol. 57, no. 11.]

Commonwealth, Southwest Virginia yielded the lowest jurisdictional capacity average (\$852.18 per capita) in 2001/2002.7 The aggregate mean statistic for the counties and cities of this region, as well as the averages for localities in Southside (\$987.40 per capita) and the Southern Piedmont-Valley Industrial Zone (\$989.33 per capita), covered a measurement range extending from 55.1% to 61.3% below the average score registered by the jurisdictions constituting Northern Virginia. Indeed, the typical locality in the Northern Virginia region displayed a revenue-raising potential at least 1.43 times greater than that of the average jurisdiction in any other section of the Commonwealth over 2001/2002.

Apart from the regional distinctions in the data, local capacity scores, as previously noted, varied to some extent along jurisdictional class lines in 2001/2002. During that period (see Table 1.1), the county revenue capacity average exceeded the corresponding municipal statistic by \$43.99 per capita, a variance of 3.7%. Over the same time period, according to Table 1.2, 53.7% (N=51) of Virginia's counties, but only 41.0% (N=16) of the cities statewide, recorded fiscal ability levels greater than the Commonwealth median value of \$1,097.66, the statistic dividing the upper and lower halves of the numerically scaled capacity distribution. Jurisdictional class differences in revenue-generating potential can also be found in Tables 1.3 and 1.4, which compare fiscal capabilities with respect to 52 pairs of adjacent cities and counties. Throughout 2001/2002, as these exhibits reveal, counties manifested higher levels of capacity than

⁷As indicated by Table 1.5, however, the median value relative to jurisdictions in Southside (\$816.37) was distinctly weaker than that of the localities comprising Southwest Virginia (\$842.96).

their neighboring cities across 32, or 61.5%, of the cases. In each of 15 instances, the revenue-raising potential of the county surpassed that of the contiguous city by at least 25%, with the differential being greater than 50% in six cases. To the extent that cities surpassed their adjoining counties in revenue capacity, the margin of variance reached the 25% threshold in nine cases, two of which yielded interjurisdictional cleavages exceeding 50%. In sum, the statistical data establish that the counties of Virginia displayed, as a rule, stronger fiscal ability than the State's cities during 2001/2002. However, the full body of evidence fails to disclose a pattern of sharp jurisdictional class differentiation in terms of revenue capacity during that fiscal period.

CHANGE IN REVENUE CAPACITY PER CAPITA, 1997/1998-2001/20028

As documented in Table 2.1, the overall average per capita level of jurisdictional revenue capacity climbed from \$1,129.69 to \$1,230.59 between 1997/1998 and 2001/2002. During that time span, the typical Virginia locality experienced growth in its revenue-raising potential at a mean periodic rate of 1.99%; and, by the close of 2001/2002, counties and cities throughout the Commonwealth, on the average, were 8.24% stronger relative to their 1997/1998 fiscal ability thresholds. Significantly, over the same interval, state and local governments nationwide faced an average rise

⁸The following discussion is based upon data covering 95 counties and 39 independent cities. To ensure measurement standardization over time, the Commission's staff has excluded Clifton Forge as a discrete observational unit for analytic purposes.

of 12.41% in the prices charged for goods and services purchased. Thus, from 1997/1998 through 2001/2002 the revenue-generating potential of Virginia's counties and cities tended to expand at a pace distinctly slower than the rate of inflation confronting public-sector economies across the nation. 10

According to Tables 2.3¹¹ and 2.4, nearly three out of every ten localities (N=39) exhibited continuously increasing levels of revenue capacity in per capita terms between 1997/1998 and 2001/2002. With respect to that interval, 61 of the remaining jurisdictions recorded fiscal ability growth in three of the four measurement periods. On a per capita basis, then, 74.6% of the Commonwealth's localities sustained capacity expansion during most, if not all, of the time span in question. Yet the statistical evidence also indicates that 71 counties and 24 cities witnessed reductions

⁹The cited statistic has been derived from quarterly price index values published in U.S. Department of Commerce, Bureau of Economic Analysis (BEA), **Survey of Current Business**, 84 (February, 2004), Table 3, p. 171.

¹⁰The Commission notes, however, that the Virginia context may not have been a simple microcosm of the nation in general relative to the cost pressures faced by state and local governments after 1997/1998. Therefore, caution should be exercised in the application of BEA data to specific localities throughout the Commonwealth.

¹¹Regarding the 1997/1998-2000/2001 time frame, the capacity profiles of five jurisdictions differ somewhat from the pertinent statistical series in Table 2.3 of Commission on Local Government, **Report on the**Comparative Revenue Capacity, Revenue Effort, and Fiscal Stress of

Virginia's Counties and Cities: 2000/2001. For various measurement periods, the per capita scores in Table 2.3 have been revised on the basis of (1) modified real property valuation totals covering Roanoke County and Fairfax City and (2) updated population figures relative to Halifax County, Rockingham County, and Newport News City. The applicable data sources are cited in the Technical Appendix, footnotes 4 and 10.

in their revenue-generating potential at one stage or another across the periods under consideration. ¹² Indeed, 34 localities manifested declining fiscal ability in multiple periods following 1997/1998. As Tables 2.3 and 2.4 show, several of these jurisdictions (Brunswick County, Wise County, and Martinsville City) experienced three successive instances of diminishing revenue capacity per capita over the time frame covered by the present report. In sum, even though the fiscal ability of the average county or city increased throughout the 1997/1998-2001/2002 interval (see Table 2.1), ¹³ the per capita magnitude of revenue-raising potential periodically declined for 70.9% of all localities during that measurement span.

As Table 2.5 discloses, no jurisdiction recorded average revenue capacity growth equal to, or greater than, 10% from 1997/1998 through 2001/2002. Yet, the per capita level of fiscal ability increased at an average rate of 8.89% in Manassas Park City across the same time dimension. The data further reveal that significant capacity expansion, averaging at least 5%, was manifested by nine other localities--Loudoun

¹²While per capita diminutions occurred with greatest frequency (N=68) during 1999/2000, the instances of negative change were quite prominent, too, across 1998/1999 (N=27), 2000/2001 (N=18), and 2001/2002 (N=22). In addition, between 12.7% and 17.2% of Virginia's localities exhibited weak levels of capacity growth (i.e., relative increases below 1%) over the periods following 1997/1998.

¹³Table 2.2 indicates that the median value for counties, while rising in three fiscal periods after 1997/1998, diminished slightly across 1999/2000.

¹⁴According to Table 2.4, revenue capacity increases of 10% or higher characterized four localities during 2001/2002, but double-digit margins of capacity expansion typified only two jurisdictions in any given period between 1998/1999 and 2000/2001.

County (7.28%), Highland County (6.51%), Arlington County (6.08%), Clarke County (5.93%), Alexandria City (5.41%), Fredericksburg City (5.28%), Williamsburg City (5.26%), Charlottesville City (5.21%), and Fairfax City (5.01%). Along with the top-ranked jurisdiction, these entities stood in marked contrast to the 24 counties and 13 cities which recorded, on the average, slight relative gains (i.e., increases below 1% each period) or even diminutions in their revenue-raising potential. According to Table 2.5, patterns of negative capacity "growth" (as denoted by local mean scores) materialized in Prince Edward County (-.02%), Danville City (-.17%), Bedford City (-.27%), King and Queen County (-.31%), Henry County (-.40%), Wise County (-.43%), Surry County (-.51%), Bath County (-.54%), Brunswick County (-1.09%), Emporia City (-1.32%), Martinsville City (-1.48%), Alleghany County (-1.64%), and Sussex County (-3.08%). Prince County (

¹⁵It is noteworthy that the unit costs of public-sector goods and services increased at an average periodic rate of only 2.97% across state and local governments nationwide over the 1997/1998-2001/2002 interval. See the **Survey of Current Business**, as cited in footnote 9, for the price index values underlying this statistic.

¹⁶The ten high-growth localities were distributed across Northern Virginia (N=5), the Northern Valley (N=2), the Northern Piedmont (N=2), and Tidewater (N=1). As Table 2.5 indicates, the Northern Virginia localities (Manassas Park City, Loudoun County, Arlington County, Alexandria City, and Fairfax City) were joined in the top 25% of the statewide measurement scale by their four regional neighbors: Fairfax County (4.82%), Falls Church City (4.13%), Prince William County (4.00%), and Manassas City (3.38%). Additionally, the regions bordering Northern Virginia (i.e., the Northern Valley and the Northern Piedmont) contributed a total of 11 cases to the highest quarter of the data continuum.

¹⁷These jurisdictions fell within the following regions of the Commonwealth: the Southern Piedmont-Valley Industrial Zone (N=5), Southside (N=5), Southwest Virginia (N=1), the Northern Valley (N=1), and the Chesapeake Fringe (N=1). It should be noted that three of the five regions (the Southern Piedmont-Valley Industrial Zone, Southside, and

REVENUE EFFORT

The concept of revenue effort focuses on the degree to which county and city governments actually utilize the revenue-generating potential of their respective jurisdictions through the employment of locally controlled funding devices, such as taxes, service charges, and regulatory license fees. With respect to a particular locality, the revenue effort dimension operationally assumes the form of an extraction/capacity ratio, a statistical mechanism in which the sum of jurisdictional revenues across all "own-source" funding categories is divided by the aggregate fiscal ability of the given county or city. Through this indicator the receipts which a specified locality derives from its various private-sector resource bases are gauged in relation to the yield that the jurisdiction could anticipate if local revenue-raising simply reflected the average rates of return for the Commonwealth at large.

Southwest Virginia) accounted for 63.6% (N=21) of all localities defining the lowest quarter of the numerically scaled distribution.

¹⁸The Commission's approach to revenue effort is explored at greater length in the Technical Appendix of this report.

¹⁹It should be noted that the personal property tax reimbursement program serves as a conduit for the distribution of non-categorical state aid to Virginia's localities. By definition, this intergovernmental revenue is not germane to the indigenous fiscal effort of the recipient counties and cities. (See Auditor of Public Accounts, **Comparative Report of Local Government Revenues and Expenditures**, Year Ended June 30, 2002, p. 166.)

REVENUE EFFORT, 2001/2002

In 2001/2002, as Table 3.1 shows, the statewide mean level of jurisdictional revenue effort was .9586. Thus, the typical Virginia locality realized "own-source" collections amounting to nearly 96% of indigenous fiscal capacity across the designated time frame. It should be observed, however, that the average degree of revenue effort for cities (1.3594) markedly exceeded the comparable statistic for the Commonwealth overall. A corollary point of still greater importance is that the municipal revenue effort average in 2001/2002 surpassed the corresponding county figure (.7941) by a margin of 71.2%.

During the 2001/2002 fiscal period, the most striking example of city-county variation involved the two localities whose respective revenue effort scores marked the maximum and minimum values statewide. In that instance (see Table 3.2), the Emporia City statistic (1.8842) was 3.5 times greater than the score of Lancaster County (.5383). Therefore, the extremities of the revenue effort continuum indicate significant diversity in the fiscal exertion of the 134 counties and cities of Virginia. Considerable dispersion in jurisdictional revenue effort values is also revealed by an examination of the case scores defining the "middle half" of the numerically ordered data series. In 2001/2002 these statistics ranged between 1.1809 (the third quartile) and .7318 (the first quartile) on the statewide measurement scale.²⁰ Thus, the "middle half" of the data continuum

²⁰In the context of this report, the revenue effort scores forming the middle sector of an ordered series are ranked from 101 (relatively low effort) through 34 (relatively high effort).

accounted for 33.4% of the total scope of interlocal variation in fiscal effort.²¹ Accordingly, county and city revenue effort values, unlike the set of jurisdictional revenue capacity scores, manifested significant divergence with respect to both the mid-range spread and the end points of the full data series.

In terms of regional variation, Table 3.5 reveals that during 2001/2002 the strongest average level of fiscal effort in the Commonwealth (1.2341) was exhibited by localities constituting the Tidewater area. The data also indicate that the counties and cities of this region utilized their revenue capacity, on the average, at rates 16.9% and 26.1% higher, respectively, than the mean scores (1.0557 and .9784) associated with jurisdictions in Northern Virginia and Southside, the areas placing second and third in regional effort. Even greater disparities, then, separated the Tidewater section of the Commonwealth from the six remaining regions, five of which recorded local mean values below the jurisdictional average for the State at large (.9586).²² Indeed, the score for the Chesapeake Fringe, whose localities registered the weakest revenue effort average in the State (.7598),

²¹The first and third quartiles represent the statistical limits of a subscale which actually encompassed 50.7% (N=68) of all jurisdictional scores. See footnote 5.

²²Along with their counterparts in each of the three leading regions, the localities of the Southern Piedmont-Valley Industrial Zone generated a mean score surpassing the statewide average. In median statistical terms (see Table 3.5), only the jurisdictions of Tidewater and Northern Virginia yielded central-tendency measures exceeding the aggregate value for the Commonwealth (.8479).

lagged 38.4% behind the corresponding statistic for the Tidewater area.

Whatever the regional dimensions of local effort, cities generally employed their own-source revenue capacity in the 2001/2002 period to a strikingly greater extent than counties. Across the State overall, as Table 3.1 establishes, the average level of revenue effort among municipalities during the period in question exceeded that for counties by a substantial margin (greater than \$0.56 for every dollar of potential revenue). As additional evidence of this pattern, Table 3.2 reveals that 76.9% (N=30) of the cities in Virginia, but only 3.2% (N=3) of the counties statewide, posted revenue effort statistics falling within the highest sector of the numerically graduated distribution (encompassing local scores from 1.1920 to 1.8842). Further, while every municipality in Virginia exhibited a revenue effort value surpassing the overall median statistic for the Commonwealth (.8479) during 2001/2002, 70.5% (N=67) of the 95 counties failed to exceed that benchmark level. Accordingly, the bottom half of the data continuum, with values ranging from .8448 to .5383, was defined entirely in terms of county effort scores.

With respect to the issue of jurisdictional class differences, perhaps the most impressive evidence can be found in Tables 3.3 and 3.4, which offer comparative data relative to 52 sets of contiguous cities and counties. Throughout 2001/2002, as both exhibits indicate, municipalities surpassed their adjoining counties on the dimension of fiscal effort in 51 (or 98.1%) of the jurisdictional pairings under analysis. Moreover, for each of 34 cases, the revenue effort level of the city was at least 50% greater than that of its neighboring county, and in three of these instances the margin separating

the contiguous localities exceeded 100%. As for the one situation in which a county surpassed its adjacent city, this case did not produce a revenue effort difference as large as 5%. An examination of the statistical data for adjoining localities confirms the earlier observation that cities realized, in general, decidedly higher receipts per dollar of potential revenue than counties during 2001/2002. Significantly, according to Table 3.9, this pronounced disparity in the revenue effort of the two jurisdictional classes even materialized across sub-groups of localities that assumed operating and capital obligations of equivalent scope, as gauged by a functional performance index²³ resting upon county and city expenditure data.²⁴

²³The performance index scores underlying our analysis rest upon a methodology adapted from the work of several researchers affiliated with the Project on Urban Fiscal Strain at the University of Chicago. See Terry Nichols Clark, Lorna C. Ferguson, and Robert Y. Shapiro, "Functional Performance Analysis: A New Approach to the Study of Municipal Expenditures and Debt," Political Methodology, vol. 8 (Fall, 1982), pp. 87-123; and Clark and Ferguson, City Money: Political Processes, Fiscal Strain, and Retrenchment (New York: Columbia University Press, 1983), pp. 46-52, 314-319. For analytic purposes the 2001/2002 index distribution generated by the Commission's staff has been numerically ordered and grouped into four categories on the basis of the first quartile, median, and third quartile values. It should be noted that, in calculating county and city functional performance statistics relative to a particular fiscal year, the staff of the Commission draws upon jurisdictional spending data tied to 29 operating categories and 4 capital dimensions covered in Exhibits C, C-1 through C-8, and E of the pertinent annual volume of the Comparative Report of Local Government Revenues and Expenditures. For the designated accounting period, every locality is assigned a score of 1 or 0 with regard to each potential spending area as a means of denoting whether the jurisdiction actually registered net positive outlays in support of the stipulated function during the budgetary year. On any given performance dimension, the locality receives a value of 0 only if it (a) made no disbursements bearing upon the functional category in question or (b) recorded expenditures whose gross level was equaled or exceeded by cost recoveries (i.e., income from the sale of goods and/or services) associated with the specified field of responsibility. The baseline jurisdictional score, whether 1 or 0, relating to the designated operating or capital dimension is

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CHANGE IN REVENUE EFFORT, 1997/1998-2001/2002²⁵

During the interval between the end of 1997/1998 and the close of 2000/2001, the average revenue effort of Virginia's 134 counties and cities (see Table 4.1) increased continuously from .9080 to .9707. Yet the statewide average fell to .9586 across 2001/2002, primarily as a result of diminished fiscal effort among 64 of the 95 counties.²⁶ With respect to the growth profiles of Virginia's localities, Tables 4.3²⁷ and 4.4 disclose that only

then multiplied by the mean level of spending per resident undertaken by all counties and cities which reported net positive outlays in the given area of budgetary activity. The resulting arithmetic product, when added to the sum of the corresponding values for the 32 other performance categories, yields a weighted measure of the range of functional burdens carried by the target jurisdiction during the fiscal year under review. With respect to Table 3.9, the sharp effort differences along jurisdictional class lines substantially reflect the greater volume and/or unit costs of the goods and services typically delivered by municipal governments in 2001/2002.

²⁴It should also be observed that cities generated, in the main, distinctly greater levels of fiscal effort during 2001/2002 than counties with matching geographic and population characteristics (see Tables 3.5 through 3.8). Although a modest variance in average effort (.1436) distinguished the two jurisdictional classes within Northern Virginia, notable mean-score differences (from .2074 to .8150) were evident between cities and counties relative to the various other territorial and demographic groupings covered by the previously cited tables.

25See footnote 8.

²⁶As Table 4.1 indicates, county governments registered a decline of 2.23 cents in their mean level of tax and non-tax collections per dollar of revenue capacity over the latest measurement period.

27The 2000/2001 effort scores of Roanoke County and Fairfax City, as documented by the specified exhibit, differ slightly from the chronologically relevant statistics displayed in Table 4.3 of **Report on the Comparative Revenue Capacity, Revenue Effort, and Fiscal Stress of Virginia's Counties and Cities: 2000/2001**. On this point it should be observed that the extraction/capacity ratios of the two localities have been recalculated for

9.0% of all jurisdictions (i.e., eight counties and four cities) recorded rising levels of revenue effort over the full time span covered by this report. As for the remaining jurisdictions, between 26.9% and 61.2% yielded declining effort scores in any given measurement period after 1997/1998.²⁸ The evidence also reveals that 58 counties and 15 cities, or 54.5% of the Commonwealth's localities, posted diminished collections per dollar of revenue capacity during two or more of the periods under review. Further, Tables 4.3 and 4.4 indicate that several of these jurisdictions (i.e., Amelia County, Fairfax County, Fauquier County, and Alexandria City) registered consecutively decreasing effort scores throughout the 1997/1998-2001/2002 interval. Thus, while local fiscal effort climbed on a statewide average basis across three of the four periods surveyed, 61.1% of all counties and 38.5% of the Commonwealth's cities experienced reductions in the degree of capacity utilization during multiple stages of the overall time frame.

To the extent that Virginia's local governments displayed rising levels of revenue effort following 1997/1998, the highest average growth rates (i.e., increases of at least 5%) were recorded, as shown in Table 4.5, by Mecklenburg County (10.44%), Craig County (8.33%), Cumberland County (8.19%), King and Queen County (7.57%), Norton City (6.64%), Wythe County (6.31%), Buckingham County (5.83%), Emporia City (5.70%),

the period in question to capture the effects of amended real estate valuation data. See footnote 11 above.

²⁸Typically, the revenue effort statistic of a county or city decreases when the locality's own-source revenues fail to keep pace with the rate of growth in its fiscal capacity.

Grayson County (5.59%), Patrick County (5.38%), and Dickenson County (5.21%).²⁹ More significantly, 41 counties and 13 cities (or 40.3% of the localities statewide) posted mean rates of change in fiscal effort at magnitudes lower than 1% during the time frame under consideration.³⁰ According to Table 4.5, 27 of these jurisdictions manifested, on the average, negative "growth" in capacity utilization between 1997/1998 and 2001/2002.³¹ With regard to the latter jurisdictions, the most notable patterns of relative decline (as gauged by mean scores below -2%) emerged in Isle of Wight County (-2.11%), Suffolk City (-2.28%), Lee County (-2.73%), Highland County (-3.06%), Charles City County (-3.26%), Northampton County (-4.03%), Lunenburg County (-4.38%), Amelia County (-5.43%), and Fauquier County (-5.82%).

²⁹The leading jurisdictions of the State were located in Southwest Virginia (N=4), Southside (N=4), the Southern Piedmont-Valley Industrial Zone (N=2), and the Chesapeake Fringe (N=1). It should be noted that the three "southern-tier" regions encompassed 69.7% (N=23) of the localities in the top 25% of the numerically ordered data series.

³⁰Across the nine localities of Northern Virginia, only Manassas City (with an average growth rate of 4.82%) reached or exceeded the 1% level.

³¹The following regional breakdown characterized the 20 counties and 7 cities exhibiting negative levels of average "growth" during that time span: Northern Virginia (N=6), the Northern Piedmont (N=5), Tidewater (N=5), the Northern Valley (N=4), Southwest Virginia (N=2), Southside (N=2), the Richmond area (N=2), and the Chesapeake Fringe (N=1).

FISCAL STRESS

The measurement of fiscal stress, as implemented by the Commission, entails the construction of a three-variable index founded upon chronologically equivalent indicators linked to the most current observation period for which relevant statistics can be obtained across all counties and cities.³² More precisely, the stress index utilizes jurisdictional measures denoting (1) the level of revenue capacity per capita during a specified fiscal period (currently 2001/2002), (2) the degree of revenue effort over the same time span, and (3) the magnitude of median adjusted gross income for individuals and married couples in the pertinent calendar year (presently 2001). With respect to each of these factors, any given county or city is assigned a relative stress score establishing the distance, in standard deviation units, of the specified locality's raw score from the mean of the overall data distribution.³³ The foregoing "transformation" procedure ensures the imposition of a common statistical gauge upon the several constituent dimensions of the index. Under the computational technique employed by the Commission, the three relative stress values associated with a particular jurisdiction are added to produce an integrated expression of its fiscal strain during the selected measurement period (in the current instance, 2001/2002). The higher the magnitude of this summary statistic, the greater the fiscal stress experienced by the specified county or city. It

³²The Technical Appendix of this report contains a detailed description of the methodology underlying the fiscal stress index.

³³As computed for a specified variable (e.g., revenue capacity per capita), the standard deviation measures the dispersion of all local scores relative to the statewide jurisdictional average. See the Technical Appendix, footnote 21.

should be noted that the composite index score, though not an absolute indicator of financial hardship at the local level, identifies the standing of the designated jurisdiction in relation to every other county or city throughout Virginia.

FISCAL STRESS, 2001/2002

At the aggregate level of data analysis (see Table 6.1), the average index value for cities (172.88) in 2001/2002 was distinctly greater than the jurisdictional average for the Commonwealth as a whole (165.00) and markedly exceeded the equivalent county figure (161.76). With regard to specific local scores, Table 6.3 discloses that the 134 numerically ordered stress computations covered a range of 58.66 points, with the Emporia City and Loudoun County statistics (188.71 and 130.05, respectively) constituting the maximum and minimum values statewide. Over the 2001/2002 time span, the most fiscally distressed locality in Virginia, then, surpassed the least financially strained jurisdiction on the composite index by a margin of 45.1%. Whatever the significance of such disparity, Table 6.3 reveals that the county and city scores comprising the "middle half" of the measurement continuum, as delineated by the first and third quartile values,³⁴ occupied an interval representing 22.0% of the total index scale.³⁵ Thus, the intermediate segment of the data series exhibited a modest degree of variation relative to the full scope of dispersion in local stress scores across Virginia.

³⁴These benchmark statistics were, in order, 159.36 and 172.26.

³⁵See footnote 21.

During 2001/2002 the average degree of jurisdictional stress, as shown in Table 6.6, varied somewhat over the nine regions of the Commonwealth. Localities in Southwest Virginia, recording an overall fiscal stress value of 172.14, displayed the highest average level of fiscal hardship throughout the period under review. The jurisdictions in the Southside and Tidewater areas, with mean index values of 170.48 and 169.87, respectively, ranked second and third on the data continuum. Across every other region of Virginia (except the Southern Piedmont-Valley Industrial Zone), the average jurisdictional stress score in 2001/2002 fell below that of the State as a whole (165.00). Over this period the lowest degree of fiscal stress in the Commonwealth was experienced, on average, by the counties and cities of Northern Virginia, with a regional statistic (146.56) trailing that of localities in Southwest Virginia by a margin of 14.9%.

Throughout the State, as indicated above, the pressures inducing local fiscal stress registered with unequal force upon cities and counties in 2001/2002. According to Table 6.1, the average stress score relative to Virginia's municipalities surpassed the corresponding value for the Commonwealth's counties by 11.12 index points, or by 6.9%. The data (see Tables 6.6 through 6.9) also reveal that the average city endured greater fiscal stress than the typical county regardless of its geographic location, population level, or demographic growth rate. Moreover, according to Table 6.3, 84.6% (N=33) of all municipalities in 2001/2002 generated stress scores exceeding the statewide average. In contrast, 58.9% (N=56) of the 95 counties recorded stress measures below the average value for the Commonwealth overall. In addition, it should be noted that the top and

bottom ranges of the fiscal stress continuum during 2001/2002 exhibited clear differences in terms of jurisdictional class composition. With respect to the 21 localities at the "high" end of the data series, 90.5% (N=19) were cities. Among the 18 "low stress" jurisdictions, counties defined 83.3% (N=15) of the total.

Further evidence of jurisdictional class disparity can be found in Tables 6.4 and 6.5, which present comparative data covering 52 pairs of adjoining cities and counties. Over the 2001/2002 time frame, as these exhibits show, municipalities exceeded their contiguous counties on the summary measure of fiscal stress in 94.2% (N=49) of the cases analyzed. A review of the matched jurisdictions establishes that city index scores were at least one-tenth higher than the corresponding county values in 18 instances. The degree of interlocal disparity, according to Table 6.5, varied between 15% and 19% for five of the latter pairings. Significantly, the margin of difference was less than 5% for each of the cases in which the fiscal stress level of a county surpassed that of its neighboring municipality. In sum, it is clear from the statistical evidence that fiscal pressures typically burdened cities to a greater extent than counties in 2001/2002.

REVIEW OF METHODOLOGY AND DATA ELEMENTS

Revenue Capacity

The measure of revenue capacity employed in the current report is founded upon the Representative Tax System (RTS) methodology originally developed by the U. S. Advisory Commission on Intergovernmental Relations¹ and subsequently refined by researchers at the University of Virginia² and staff members of the Joint Legislative Audit and Review Commission.³ In operational terms, revenue capacity, as derived from this Virginia-adapted RTS methodology, assumes the form of an additive expression combining several arithmetic products, each of which entails the multiplication of a particular jurisdictional resource-base indicator by a statistical constant denoting the total revenue yield to all county and city governments per unit of the designated resource. Treated in this fashion, revenue capacity gauges the degree of jurisdictional affluence and, at one and the same time, indicates the collections that a locality could anticipate from taxes, service charges, regulatory licenses, privilege fees, and various other governmental instruments (i.e., potential revenue) if the jurisdiction imposed levies on its resource bases at statewide average rates of extraction. In the calculation of fiscal capacity values relative to the counties and independent cities of Virginia, the methodology centers on four specific revenue devices (i.e., the real property tax, the public service corporation property tax, the motor vehicle license tax, and the local-option sales tax) as well as a residual dimension encompassing all other instruments for the generation of own-source revenues. The jurisdictional wealth bases to which these five extractive "mechanisms" apply

¹Advisory Commission on Intergovernmental Relations, <u>Measuring the</u> <u>Fiscal Capacity and Effort of State and Local Areas</u>, Report M-58 (Washington, D.C.: U.S. Government Printing Office, 1971).

²John L. Knapp and Philip J. Grossman, <u>Virginia Issues: State Aid to Local Governments</u> (Charlottesville: Institute of Government and Tayloe Murphy Institute, University of Virginia, 1979), pp. 18-19.

³Joint Legislative Audit and Review Commission, <u>State Mandates on</u> <u>Local Governments and Local Financial Resources</u>, pp. 69-70; and Joint Legislative Audit and Review Commission, <u>Local Fiscal Stress and State Aid</u>, pp. 11-15.

are, respectively, the total true valuation of real estate, the aggregate true valuation of public service corporation property,⁴ the adjusted number of registered motor vehicles,⁵ the aggregate value of taxable retail sales,⁶ and the

⁴The concept of "true value" refers to the full-market worth of locally taxed real estate or public service corporation property in a particular jurisdiction. With regard to each of the designated property classes, the true valuation statistics supporting the fiscal ability computations in this report can be found in Department of Taxation, <u>Virginia Assessment/Sales Ratio Study</u>, Table 4, 1997-2000 and 2001 (draft document). It should be noted that the report for tax year 2000 was initially released in August, 2002. However, that document contained erroneous data relative to the total true valuation of real estate in Roanoke County and Fairfax City. For the correct jurisdictional amounts, see the amended version of the report issued by the Department of Taxation during March, 2003.

⁵With respect to the motor vehicle license tax, the Department of Motor Vehicles has supplied unpublished county and city registration totals linked to a June 30th reference date for each year between 1998 and 2002. These jurisdictional figures have been adjusted (i.e., reduced) by the Commission's staff only in relation to counties which (1) impose motor vehicle license taxes and (2) contain towns that levy their own license charges, provided that such localities (a) operate independent school divisions and/or (b) maintain rates of taxation equal to, or exceeding, county fees. Section 46.2-752 of the Code of Virginia prohibits counties from collecting license taxes on vehicles owned by the residents of those towns. Thus, in regard to any affected county, the Commission's staff has employed as the relevant resource-base statistic for a particular fiscal period the difference between that locality's official registration total and the estimated number of town motor vehicles outside the reach of county license tax authority. Because the Department of Motor Vehicles does not furnish comprehensive vehicular counts for towns, data estimates have been utilized.

In estimating the number of motor vehicles owned by the inhabitants of a particular town on June 30th of a specified year, the Commission's staff multiplies the countywide registration total as of that date by a town/county vehicular ratio founded upon the latest available U.S. Census data pertaining to the commutation practices of Virginia residents. Across the 1997/1998-1999/2000 computational rounds, every baseline automotive ratio, while linked to the 1990 Census, was modified annually for use as an allocative mechanism through a series of weighting factors denoting the percentage change in the associated town/county general population ratio over the years following 1990. With the release of commutation data from the 2000 Census, the Commission's staff developed a new set of motor vehicle ratios in support of the fiscal ability computations for 2000/2001. As applied to the vehicular

total adjusted gross income of the resident population.⁷ For each fiscal period in the 1997/1998-2001/2002 series, the Commission's staff has calculated the

estimation exercise covering 2001/2002, each of these relational statistics has been adjusted on the basis of the "growth" rate, whether positive or negative, in the pertinent town/county general population ratio from April 1, 2000 (the Census enumeration date) through June 30, 2002 (the target date for gauging the number of motor vehicles at the town level).

In relation to the local-option sales tax, the statewide average yield rate of one percent is, in fact, the level at which all counties and cities derive revenues from the taxable sales of various retail establishments. Accordingly, in computing the capacity of a given jurisdiction for a specified fiscal period, the Commission's staff has employed total sales tax revenues received by that entity over the course of the designated time span instead of using the product of the statewide average yield rate multiplied by the value of taxable retail sales pertaining to the selected jurisdiction during the target period.

⁷In the calculation of the fiscal ability of a particular county or city, the total adjusted gross income (AGI) of jurisdictional residents functions as a surrogate for the specific resource bases to which the "other" revenue instruments of the local government are applied. Derived from State income tax returns, the adjusted gross income statistics relative to a given locality, while encompassing numerous dimensions of income, exclude most Social Security benefits and various other transfer payments, investment income retained by life insurance carriers and private uninsured pension funds, noncash imputed income, tax-free interest and dividends, and the income received by "non-resident" military personnel stationed in Virginia. Moreover, the jurisdictional adjusted gross income figures do not reflect the income of residents who are exempt from the filing of State tax returns. For the adjusted gross income data supporting the Commission's tabular calculations, see the following Department of Taxation sources--"1997 Virginia Adjusted Gross Income: AGI Excluding Nonresident AGI" (unpublished table), October 15, 1999; "1998 Virginia Adjusted Gross Income: AGI Excluding Nonresident AGI" (unpublished table), October 2, 2000; "1999 Virginia Adjusted Gross Income: AGI Excluding Nonresident AGI" (unpublished table), November 5, 2001; "2000 Virginia Adjusted Gross Income and Number of Returns: AGI Excluding Nonresident AGI" (unpublished table), November 26, 2002; and "2001 Virginia" Adjusted Gross Income and Number of Returns: AGI Excluding Nonresident AGI" (unpublished table), October 24, 2003. The local adjusted gross income figures underlying the Commission's revenue capacity computations differ from the jurisdictional totals displayed by the Department of Taxation in the volumes of its **Annual Report** for FY1999-2002 and FY2003 (draft document). The latter sets of statistics, unlike the former, take account of the Virginia income declared by out-of-state taxpayers. In the main, however, such

per capita revenue-raising potential of every locality⁸ through (1) the multiplication of its resource-base levels on the five target dimensions⁹ by the

nonresident AGI is irrelevant to the gauging of jurisdictional capacity within the Commonwealth.

⁸An illustration of the computational method appears in Exhibit A.

⁹Until the 1999/2000 measurement round, the Commission's staff annually employed county and city vehicular totals as proxy resource-base indicators in determining local fiscal ability with respect to the personal property tax. Before the State's implementation of the "car tax" reimbursement program during 1998, however, jurisdictional receipts from personal property were tied, in part, to a broad range of non-vehicular assets (for example, aircraft, recreational boats, mobile homes, generating equipment, computer hardware, research and development property, and farm machinery and livestock). As reported by the Weldon Cooper Center for Public Service at the University of Virginia, these taxable objects yielded, on the average, 30% and 23% of the personal property collections realized by cities and counties, respectively, across FY1995. [See John L. Knapp, 1995 Tax Rates: Virginia's Cities, Counties, and Selected Towns (Charlottesville: Weldon Cooper Center for Public Service, University of Virginia, 1995), p. 90.] With the increasing significance of intergovernmental payments under the Personal Property Tax Relief Act, non-vehicular assets accounted for markedly rising fractions of the aggregate "own-source" personal property receipts of Virginia's localities over the FY2000-2002 time span. Because of the accompanying decline in the percentage of tax revenue generated by the motor vehicle population, total adjusted gross income (as described in footnote 7) currently represents a more viable indicator of local resource-base strength relative to tangible personal property. Accordingly, the Commission's staff has utilized adjusted gross income statistics rather than vehicular registration figures in calculating the revenue-raising potential associated with the taxation of such property at the county and city levels during the 1999/2000-2001/2002 interval. Given the fact that measurement standardization is a prerequisite for time-series analysis, the same computational approach has been extended to the production of jurisdictional capacity scores covering 1997/1998 and 1998/1999. For each of the latter time dimensions, the per capita values displayed in Table 2.3 of the present report are strongly correlated with the fiscal ability statistics emanating from the Commission's previous methodology. (See Table 2.3 of Report on the Comparative Revenue Capacity, Revenue Effort, and Fiscal Stress of Virginia's Counties and Cities: 1998/99.) Across the two measurement periods, the coefficient of linear association varies slightly from .9903 to .9893. [A discussion of bivariate correlation analysis can be found in Alan Agresti and Barbara Finlay, Statistical Methods for the

relevant statewide average yield rates, (2) the summation of the resulting products, and (3) the division of the computed total by the jurisdictional population.¹⁰

Revenue Effort

The concept of revenue effort, as defined by the Commission on Local Government, denotes the extent to which a particular county or city converts its revenue-generating potential into actual collections through the imposition of taxes and such other funding instruments as service charges, regulatory license fees, and fines. From a measurement perspective the construct assumes the form of an extraction/capacity ratio indicating the performance of any specified jurisdiction in mobilizing private-sector resources for the support of public activities. In regard to any given locality, the computation of revenue effort begins with the summation, for a designated fiscal period, of jurisdictional proceeds from (a) four discrete tax categories (i.e., the real estate, public service corporation property, 11 motor vehicle license, 12 and local-option

Social Sciences, 3d ed. (Upper Saddle River, N.J.: Prentice Hall, 1997), pp. 318-26.]

¹⁰The 1997-2001 population divisors used by the Commission's staff have been derived from Weldon Cooper Center for Public Service, University of Virginia, "Revised 1991-99 Population Estimates" (electronic dataset including corrected 2000 population counts), December 9, 2003; and "2003 Provisional, 2002 & 2001 Final Estimates" (electronic dataset), February 2, 2004.

¹¹Across ten annual surveys of fiscal stress in Virginia (ending with the issuance of the 1995/1996 report), the Commission's staff utilized county and city levies to estimate the "current-year" tax proceeds of local governments from real estate, personal property, and public service corporation property. For any given measurement period, these jurisdictional billing statistics represented highly compelling indicators which captured the expected tax yields of direct relevance to that time frame and, significantly, did not reflect delinquent payments covering resource-base obligations from antecedent periods. During the 1996/1997 computational round, however, the staff of the Commission established, through the detailed examination of longitudinal data, that local levies typically manifest greater vulnerability to serious recordation and reporting errors than the actual tax receipts of counties and cities. Indeed, the State Auditor's revenue compilations across the various localities, even if contaminated with delinquent amounts, tend to be somewhat more reliable as bases for empirical inquiry relative to the jurisdictional billing figures issued by the Department of Taxation. Accordingly, in generating fiscal capacity and effort scores with respect to 2001/2002 (as well as the 1996/1997-2000/2001 interval), the Commission's staff has drawn upon the audited revenues of

sales¹³ dimensions) and (b) the amalgam of all other locally controlled revenue sources (including the tangible personal property tax).¹⁴ The resulting total is

county and city governments rather than their anticipated current-year collections from the major property tax instruments. The data covering the five most recent measurement periods can be found in Auditor of Public Accounts, **Comparative Report of Local Government Revenues and Expenditures**, Exhibit B, FY1997-2002; and **City of Franklin, Virginia, Comprehensive Annual Financial Report, Fiscal Year Ended June 30, 1999** (hereinafter cited as **City of Franklin, Financial Report, FY1999**), Schedule 1.

With respect to the real property tax, it should be noted that the local true valuation figures issued annually in the Virginia Assessment/Sales Ratio Study, while pertaining to the calendar year for most counties and cities, rest upon a fiscal-year schedule in a limited number of jurisdictional instances. Across the latter cases, the most current valuation figures available in the context of a particular stress measurement round are linked to the twelvemonth interval immediately preceding the latest fiscal year for which county and city revenue breakdowns can be obtained from the State Auditor's office. Addressing each period over the 1997/1998-2001/2002 time frame, the Commission's staff has resolved the chronological synchronization issue relative to such localities by gauging the real estate dimension of fiscal effort through the employment of tax collection statistics published in the Comparative Report of Local Government Revenues and Expenditures during the year prior to the issuance of the temporally germane volume of the Virginia Assessment/Sales Ratio Study. Among the localities with true valuation profiles tied to the calendar year, the interjurisdictional roster of tax payment deadlines is such that the "best-fitting" revenue period at the time of a given index-building exercise corresponds to the most recent fiscal year covered by the State Auditor's annual report.

¹²With respect to the motor vehicle license tax, the Commission's staff has employed the official collection figures of the various local governments, as displayed in Exhibit B-2 of **Comparative Report of Local Government Revenues and Expenditures**, FY1998-2002; and Schedule 1 of **City of Franklin, Financial Report, FY1999**.

13The sales tax figures used in the calculation of local capacity and effort statistics have been drawn from <u>Comparative Report of Local Government</u> <u>Revenues and Expenditures</u>, Exhibit B-2, FY1998-2002; and <u>City of</u> Franklin, Financial Report, FY1999, Schedule 1.

¹⁴"Other" local-source revenues, as defined in footnote D of Exhibit A, have been computed for each county and city relative to fiscal years 1998-2002. The jurisdictional calculations rest upon data contained in transmittal

then divided by the aggregate level of jurisdictional revenue capacity for the specified period. Always greater than zero and positive in direction, the ratio score yielded by this computational procedure may exceed a value of one if a locality utilizes its various resource bases at rates of extraction surpassing statewide average levels. An example of the foregoing circumstance can be found in the most current ratio statistic for King and Queen County. In 2001/2002 the effort level of that jurisdiction was 1.2083. The cumulative receipts generated by the locality represented, in other words, 120.83% of its theoretical revenue capacity. One may state, alternatively, that King and Queen County collected nearly \$1.21 for every dollar that it would have realized if each jurisdictional resource base had simply been tapped at the relevant statewide average yield rate. With respect to the dimension of revenue effort, it should be noted that the Commission's staff has calculated city and county scores for each of the periods extending from 1997/1998 through 2001/2002.

The Composite Fiscal Stress Index

In its data analyses covering the 1985/1986-1987/1988 interval, the Commission approached the construction of the fiscal stress index through the locality-by-locality summation of jurisdictional values (ranging from 1 to 8 on each component dimension) across relative stress indicators of (1) base-period

forms filed with the Auditor of Public Accounts by the various localities; Exhibits B and B-2 of the pertinent annual issues of **Comparative Report of** Local Government Revenues and Expenditures; and Exhibit D-2 and Schedule 1 of City of Franklin, Financial Report, FY1999. Within the State Auditor's taxonomic framework, "miscellaneous" local revenue includes payments in lieu of taxes by enterprise activities, certain compensatory collections generated through the settlement of city-county annexation issues, and funds transferred across community lines under general revenue-sharing agreements. [See Auditor of Public Accounts, Uniform Financial Reporting **Manual** (revised January, 2004), p. 3-16.] The preceding elements, though, have not been incorporated into the Commission's FY1998-2002 indicators of "other" indigenous receipts. This classificatory approach is founded upon national criteria for the delineation of own-source general revenues at the county and city levels. See, for example, U.S. Department of Commerce, Government Finances: 1999-2000 (Washington, D.C.: Governments Division, U.S. Census Bureau, 2003), Appendix A, pp. 5, 6, 10, and 13; and John L. Mikesell, Fiscal Administration: Analysis and Applications for the Public Sector, 6th ed. (Belmont, CA: Wadsworth Publishers, 2003), pp. 633 and 637.

¹⁵See the illustrative calculation in Exhibit B.

¹⁶See Table 3.2.

revenue capacity per capita, (2) change in revenue capacity per capita from the base period to a selected update period, (3) base-period revenue effort, (4) variation in revenue effort between the base period and the specified update period, and (5) "resident income" [a sub-index comprising weighted measures of (a) the decennial poverty rate as computed by the U.S. Census Bureau, (b) change in median family adjusted gross income (i.e., adjusted gross income for married couples) between the stipulated base and update years, and (c) median family adjusted gross income during the latter year.]¹⁷ With the issuance of the 1988/1989 stress update report, however, the fiscal stress methodology was significantly modified. As outlined below, the amended index-building procedure, while reducing the array of component dimensions to a more efficient set of baseline factors, yields an increased degree of statistical precision relative to the level of quantitative refinement attainable under the original methodology.¹⁸

In its revised form the composite index is a three-variable instrument resting upon temporally equivalent indicators that cover the most recent accounting interval for which pertinent data values are available with respect to all counties and cities. The process of index construction, as redefined, begins with jurisdictional measures denoting (1) the level of revenue capacity per capita over a designated fiscal period (currently 2001/2002), (2) the degree of revenue effort throughout the same time span, and (3) the magnitude of median adjusted gross income among all residents--individuals as well as married couples--filing State tax returns for the associated calendar year¹⁹

17This procedure is fully examined in Commission on Local Government, Report on the Comparative Revenue Capacity, Revenue Effort, and Fiscal Stress of Virginia's Counties and Cities: 1987/88 (August, 1990), Appendix B, pp. 6-8.

¹⁸By way of illustration, the measurement approach taken in the current report greatly reduces the potential for tied jurisdictional scores on the composite index of fiscal stress. Indeed, only one case of statistical convergence (involving the overall stress values for Essex County and Shenandoah County) can be found in the 2001/2002 index distribution (see Tables 6.2 and 6.3). Significantly, however, this apparent instance of complete overlap stems solely from the rounding of the composite stress scores to two-digit accuracy. At the level of three-digit precision, the 2001/2002 index values for Essex and Shenandoah equal 162.384 and 162.375, respectively.

¹⁹The inclusive adjusted gross income variable has displaced the resident income measures utilized in the Commission's 1985/1986-1987/1988 computations. The surrogate indicator, which captures annually revised data, is preferable in chronological terms to the decennial poverty rate distribution as an instrument for the gauging of fiscal stress. A further advantage of the

(presently 2001).²⁰ From each of these raw-score variables, the Commission's staff derives the corresponding z-score distribution.²¹ Characterized by a mean of 0 and a standard deviation of 1, the latter statistical series is computed to ensure measurement equivalence across the several index dimensions. Next, two sets of derivative values (i.e., the jurisdictional z-scores linked to revenue capacity per capita and median adjusted gross income) are successively multiplied by -1 in order to create distributions manifesting directional consistency with the local z-score series calculated from the baseline measure of revenue effort.²² Following this adjustment the Commission's staff transforms every z-score distribution (i.e., relative stress variable) into a congruent measure with a mean of 55 and a standard deviation of 5 for the purpose of eliminating negative numbers from the array of jurisdictional values.²³ At the succeeding stage of the computational exercise, a fiscal stress total is generated with respect to any given locality through the addition of its converted z-scores (or relative stress values) on the capacity, effort, and

substitutive variable is that it covers, unlike median family adjusted gross income, income declarations from the complete universe of State tax returns filed by jurisdictional residents.

²⁰The median statistics shown in Table 5 of this report have been drawn from Weldon Cooper Center for Public Service, University of Virginia, "Local Area AGI: All Returns, 2001" (electronic dataset), January 16, 2004.

²¹In relation to a numerically scaled raw-score variable, as indicated earlier, the mean (or average) represents the sum of the values across all cases (i.e., counties and cities) divided by the total number of cases. The magnitude of the standard deviation relative to the specified indicator is the square root of a ratio whose numerator constitutes the sum of the squared raw-score differences from the mean and whose denominator equals the aggregate number of cases under consideration (i.e., 134). Given the mean and standard deviation statistics for a particular raw-score variable, the z-score of any designated county or city can be obtained through (1) the subtraction of the mean from that locality's raw score and (2) the division of the resulting variance by the standard deviation. (See Blalock, **Social Statistics**, pp. 56-59, 78-80, and 96-98; and Nachmias and Nachmias, **Research Methods in the Social Sciences**, pp. 331-35, 339-41, and 345-47.)

²²In each of the aligned distributions, the larger z-scores indicate relatively high stress, and the smaller values denote comparatively low stress.

²³It should be emphasized that the conversion procedure does not alter the relative position and distance of any specified jurisdiction in regard to each of the other localities. The transformed z-score series, then, preserves the shape of the original distribution.

adjusted gross income dimensions.²⁴ Once a set of composite index scores has been developed in this manner for all counties and cities, the entire distribution of computed values is numerically ordered and divided into a series of stress classes--low, below average, above average, and high--defined with reference to the statewide mean and standard deviation statistics. Through the use of the methodology just outlined, the Commission's staff has produced jurisdictional index scores and classifications pertaining to 2001/2002.²⁵ The present set of composite stress values, though not indicative of the fiscal strain endured by counties and cities in absolute terms, serves to identify the standing of the various localities relative to one another during the specified time frame.

²⁴For an illustration of the index construction technique, see Exhibit C.

²⁵Under the Commission's classificatory system, each locality is designated as "low" if its composite index score falls more than one standard deviation below the mean, as "below average" if the index score lies between the mean and one standard deviation below the mean, as "above average" if the index score occupies a position between the mean and one standard deviation above the mean, or as "high" if the index score exceeds the mean by more than one standard deviation. With respect to the 2001/2002 distribution of index scores, the following threshold values represent the cutting points for the delineation of the several stress categories: 153.98 (one standard deviation below the mean), 165.00 (the mean), and 176.02 (one standard deviation above the mean).

ILLUSTRATIVE COMPUTATIONS: WYTHE COUNTY Exhibits A-C

Exhibit A

Computation of Revenue Capacity Per Capita, 2001/2002 Wythe County: An Example

Potential Revenues from:		Statewide Average Yield Rate A		Resource-Base Indicator		Amount
Real Property Tax (PR1)	=		Χ	\$1,376,166,985 (Real Estate True Valuation)	=	\$12,055,222.79
Public Service Corporation Property Tax (PR2)	=		Χ	\$106,236,050 (PSC Property True Valuation)	=	\$883,883.94
Motor Vehicle License Tax (PR3)	=	\$20.25	Χ	27,963 (Adjusted Number of Motor Vehicles)	=	\$566,250.75
Local-Option Sales Tax (PR4)	=				=	\$2,518,801.00
Other Local-Source Instruments (PR5)	=	D \$0.03017	Χ	\$336.848.388 (Adjusted Gross Income)	=	\$10.162.715.87

Exhibit A

Notes

- A. The statewide average yield rate for each of two revenue sources--the real property tax and the PSC property tax--is defined as the quotient of (a) total county and city receipts pertaining to the specified funding instrument divided by (b) the cumulative true valuation of relevant taxable property across the Commonwealth.
- B. Regarding the motor vehicle license tax, the Commission has defined the yield per resource-base unit as the ratio of (a) total county and city revenues from pertinent charges to (b) the statewide adjusted number of vehicular registrations.
- C. The cited statistic reflects the **actual** receipts of Wythe County from the local-option sales tax. Given the uniform rate at which this funding instrument is imposed throughout Virginia, the Wythe County figure simultaneously denotes the revenue-generating **potential** of that locality relative to the sales tax.
- D. In relation to "other" local-source funding instruments, the average rate of return is the quotient of (a) aggregate county and city collections from such "other" extractive mechanisms divided by (b) the statewide level of adjusted gross income. (It should be emphasized that the indigenous revenues of any given jurisdiction, as identified by this report, exclude payments in lieu of taxes from governmental enterprise activities, compensation pursuant to the settlement of city-county annexation cases, and fiscal assistance transmitted under general revenue-sharing programs of an interlocal nature. With these elements falling outside the aggregate measure of ownsource receipts, the Commission has arithmetically defined each locality's "other" revenues as the variance between the total indigenous collections of that entity and the sum of its yield from the real property tax, the public service corporation property tax, the motor vehicle license tax, the localoption sales tax, and penalty and interest charges associated with all property tax dimensions. The latter payments have been omitted from the "other" local-source revenues total since these amounts, while representing current-year receipts, are traceable to tax-base obligations initially incurred during earlier fiscal periods.)

Exhibit B

Computation of Revenue Effort, 2001/2002 Wythe County: An Example

Actual Revenues

from:		Amount
Real Property Tax (E1)	=	\$6,713,199.00
Public Service Corporation Property Tax (E2)	=	\$589,299.00
Motor Vehicle License Tax (E3)	=	\$346,477.00
Local-Option Sales Tax (E4)	=	\$2,518,801.00
Other Local-Source Instruments (E5)	=	\$14,460,419.00

Exhibit C

Computation of the Fiscal Stress Index, 2001/2002

Wythe County: An Example

Fiscal Stress Indicator	Raw Score	Relative Stress Score
Revenue Capacity Per Capita, 2001/2002	\$945.37	57.62 (S1)
Revenue Effort, 2001/2002	0.9405	54.71 (S2)
Median Adjusted Gross Income (All State Tax Returns), 2001	\$21,098	58.58 (S3)

Composite Fiscal Stress Index Score = S1+S2+S3 = 57.62+54.71+58.58 = 170.91

REVENUE CAPACITY PER CAPITA, 2001/2002

Tables 1.1-1.8/Chart 1

Table 1.1
Descriptive Statistics
for
Revenue Capacity Per Capita, 2001/2002
by
Jurisdictional Class

	Revenue Capacity Per Capita, 2001/2002			
	No. of Localities	Pct. of Localities	Mean	Median
Jurisdictional Class Counties Cities	95 39	70.9% 29.1%	\$1,243.40 \$1,199.41	\$1,117.67 \$1,056.19
All Jurisdictions	134	100.0%	\$1,230.59	\$1,097.66

Chart 1
Mean and Median Levels of Revenue Capacity Per Capita, 2001/2002
by
Jurisdictional Class

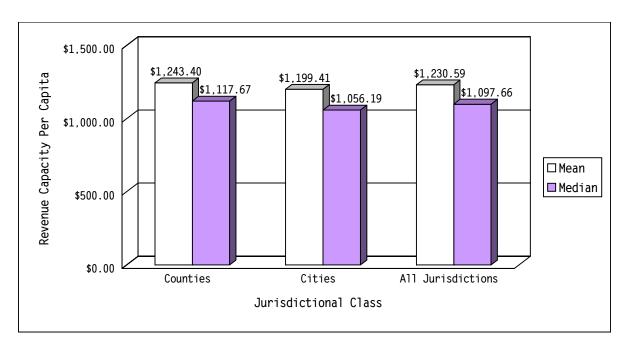


Table 1.2 Revenue Capacity Per Capita by Locality, 2001/2002

	Revenue		
	Capacity		Relative
	Per Capita,	Rank	Stress
Locality	2001/2002	Score	Score
Accomack County	\$812.31	19.0	58.84
Albemarle County	\$1,780.86	122.0	49.94
Alleghany County/1	\$944.40	44.0	57.63
Amelia County	\$1,106.54	69.0	56.14
Amherst County	\$891.94	34.0	58.11
Appomattox County	\$955.62	49.0	57.53
Arlington County	\$2,698.83	131.0	41.51
Augusta County	\$1,143.08	77.0	55.80
Bath County	\$4,399.85	134.0	25.87
Bedford County	\$1,224.98	84.0	55.05
Bland County	\$808.29	18.0	58.88
Botetourt County	\$1,305.55	95.0	54.31
Brunswick County	\$724.10	7.0	59.65
Buchanan County	\$857.27	30.0	58.43
Buckingham County	\$773.36	13.0	59.20
Campbell County	\$946.79	47.0	57.61
Caroline County	\$1,056.37	63.0	56.60
Carroll County	\$866.16	31.0	58.35
Charles City County	\$1,227.93	86.0	55.02
Charlotte County	\$816.37	22.0	58.81
Chesterfield County	\$1,413.59	105.0	53.32
Clarke County	\$1,758.30	120.0	50.15
Craig County	\$1,012.63	57.0	57.00
Culpeper County	\$1,274.90	89.0	54.59
Cumberland County	\$921.18	40.0	57.84
Dickenson County	\$832.47	24.0	58.66
Dinwiddie County	\$1,006.01	56.0	57.06
Essex County	\$1,300.77	94.0	54.36
Fairfax County	\$2,406.78	127.0	44.19
Fauquier County	\$2,084.07	124.0	47.16
Floyd County	\$994.75	54.0	57.17
Fluvanna County	\$1,120.51	72.0	56.01
Franklin County	\$1,196.54	82.0	55.31
Frederick County	\$1,311.86	96.0	54.25
Giles County	\$913.37	39.0	57.92
Gloucester County	\$1,117.67	71.0	56.04
Goochland County	\$2,496.94	129.0	43.36
Grayson County	\$853.45	29.0	58.47
Greene County	\$1,106.18	68.0	56.14
Greensville County	\$678.33	3.0	60.08
Halifax County	\$1,081.72	65.0	56.37
Hanover County	\$1,666.77	115.0	50.99
Henrico County	\$1,547.12	111.0	52.09

Table 1.2 Revenue Capacity Per Capita by Locality, 2001/2002

	Revenue Capacity Per Capita,	Rank	Relative Stress
Locality	2001/2002	Score	Score
Henry County	\$841.62	25.0	58.57
Highland County	\$1,692.35	116.0	50.76
Isle of Wight County	\$1,227.30	85.0	55.03
James City County	\$1,875.49	123.0	49.07
King and Queen County	\$1,016.59	59.0	56.97
King George County	\$1,318.79	98.0	54.19
King William County	\$1,184.64	80.0	55.42
Lancaster County	\$1,748.07	119.0	50.24
Lee County	\$606.27	1.0	60.74
Loudoun County	\$2,523.85	130.0	43.11
Louisa County	\$1,769.11	121.0	50.05
Lunenburg County	\$775.36	14.0	59.18
Madison County	\$1,285.57	92.0	54.49
Mathews County	\$1,352.64	101.0	53.88
Mecklenburg County	\$944.87	45.0	57.63
Middlesex County	\$1,555.74	112.0	52.01
Montgomery County	\$910.58	38.0	57.94
Nelson County	\$1,400.59	104.0	53.44
New Kent County	\$1,442.10	107.0	53.06
Northampton County	\$1,142.99	76.0	55.81
Northumberland County	\$1,579.50	114.0	51.79
Nottoway County	\$745.77	10.0	59.46
Orange County	\$1,283.55	91.0	54.51
Page County	\$950.56	48.0	57.57
Patrick County	\$845.59	28.0	58.54
Pittsylvania County	\$844.47	27.0	58.55
Powhatan County	\$1,250.78	88.0	54.81
Prince Edward County	\$785.78	15.0	59.09
Prince George County	\$891.69	33.0	58.11 52.71
Prince William County Pulaski County	\$1,480.07 \$901.29	109.0 35.0	58.03
Rappahannock County	1 \$2.146.83	125.0	46.58
Richmond County	\$1,040.70	61.0	56.75
Roanoke County	\$1,040.70	90.0	54.58
Rockbridge County	\$1,270.10	93.0	54.37
Rockingham County	\$1,131.99	73.0	55.91
Russell County	\$752.72	12.0	59.39
Scott County	\$685.81	4.0	60.01
Shenandoah County	\$1,147.32	78.0	55.77
Smyth County	\$734.03	8.0	59.56
Southampton County	\$902.13	36.0	58.02
Spotsylvania County	\$1,363.66	103.0	53.78
Stafford County	\$1,341.50	100.0	53.78
Jean of a country	Ψ1,UT1.UU	100.0	55.50

Table 1.2 Revenue Capacity Per Capita by Locality, 2001/2002

	Revenue Capacity		Relative
	Per Capita.	Rank	Stress
Locality	2001/2002	Score	Score
Surry County	 \$2,831.97	132.0	40.28
Sussex County	\$746.76	11.0	59.45
Tazewell County	\$821.20	23.0	58.76
Warren County	\$1,188.38	81.0	55.39
Washington County	\$1,016.15	58.0	56.97
Westmoreland County	\$1,116.46	70.0	56.05
Wise County	\$666.45	2.0	60.18
Wythe County	\$945.37	46.0	57.62
York County	\$1,357.71	102.0	53.83
Alexandria City	\$2,380.12	126.0	44.44
Bedford City	\$933.56	43.0	57.73
Bristol City	\$961.31	50.0	57.47
Buena Vista City	\$813.23	20.0	58.84
Charlottesville City	\$1,413.89	106.0	53.32
Chesapeake City	\$1,140.35	74.0	55.83
Clifton Forge City/1			
Colonial Heights City	\$1,445.67	108.0	53.02
Covington City	\$962.45	51.0	57.46
Danville City	\$841.77	26.0	58.57
Emporia City	\$923.97	41.0	57.82
Fairfax City	\$2,482.84	128.0	43.49
Falls Church City	\$3,053.12	133.0	38.25
Franklin City	\$976.85	52.0	57.33
Fredericksburg City	\$1,701.91	117.0	50.67
Galax City	\$1,085.15	66.0	56.34
Hampton City	\$805.61	17.0	58.91
Harrisonburg City	\$996.93	55.0	57.15
Hopewell City	\$815.97	21.0	58.81
Lexington City	\$924.15	42.0	57.82
Lynchburg City	\$1,089.14	67.0	56.30
Manassas City	\$1,484.17	110.0	52.67
Manassas Park City	\$1,312.13	97.0	54.25
Martinsville City	\$909.90	37.0	57.95
Newport News City	\$880.63	32.0	58.22
Norfolk City	\$790.58	16.0	59.04
Norton City	\$1,142.82	75.0	55.81
Petersburg City	\$745.25	9.0	59.46
Poquoson City	\$1,335.64	99.0	54.03
Portsmouth City	\$698.79	6.0	59.89
Radford City	\$697.96	5.0	59.89
Richmond City	\$1,197.48	83.0	55.30
Roanoke City	\$1,065.51	64.0	56.52
Salem City	\$1,237.44	87.0	54.94

Table 1.2 Revenue Capacity Per Capita by Locality, 2001/2002

		Revenue		
	Ì	Capacity		Relative
	Ì	Per Capita,	Rank	Stress
Locality	Ì	2001/2002	Score	Score
Staunton City		\$991.12	53.0	57.20
Suffolk City	Ì	\$1,056.19	62.0	56.60
Virginia Beach City		\$1,157.40	79.0	55.67
Waynesboro City		\$1,030.71	60.0	56.84
Williamsburg City	Ì	\$1,731.41	118.0	50.40
Winchester City		\$1,563.77	113.0	51.94

1 Clifton Forge City reverted to the status of a subordinate town on July 1, 2001. Accordingly, with respect to the 2001/2002 interval, all baseline data for this jurisdiction are reflected in the capacity profile relative to Alleghany County.

Table 1.3

Revenue Capacity Per Capita

of

Adjacent Cities and Counties, 2001/2002

		Ca Per	venue pacity Capita, 1/2002
City	County	City Value	County Value
Alexandria City	Arlington County Fairfax County	\$2,380.12 \$2,380.12	\$2,698.83 \$2,406.78
Bedford City	Bedford County	\$933.56	\$1,224.98
Bristol City	Washington County	\$961.31	\$1,016.15
Buena Vista City	Rockbridge County	\$813.23	\$1,299.13
Charlottesville City	Albemarle County	\$1,413.89	\$1,780.86
Chesapeake City		\$1,140.35	
Colonial Heights City	Chesterfield County	\$1,445.67	\$1,413.59
	Prince George County	\$1,445.67	\$891.69
Covington City	Alleghany County	\$962.45	\$944.40
Danville City	Pittsylvania County	\$841.77	\$844.47
Emporia City	Greensville County	\$923.97	\$678.33
Fairfax City	Fairfax County	\$2,482.84	\$2,406.78
Falls Church City	Arlington County	\$3,053.12	\$2,698.83
· ·	Fairfax County	\$3,053.12	\$2,406.78
Franklin City	Isle of Wight County	\$976.85	\$1,227.30
	Southampton County	\$976.85	\$902.13
Fredericksburg City	Spotsylvania County	\$1,701.91	\$1,363.66
	Stafford County	\$1,701.91	\$1,341.50
Galax City	Carroll County	\$1,085.15	\$866.16
	Grayson County	\$1,085.15	\$853.45
Hampton City	York County	\$805.61	\$1,357.71
Harrisonburg City	Rockingham County	\$996.93	\$1,131.99
Hopewell City	Chesterfield County	\$815.97	\$1,413.59
	Prince George County	\$815.97	\$891.69
Lexington City	Rockbridge County	\$924.15	\$1,299.13
Lynchburg City	Amherst County	\$1,089.14	\$891.94
	Bedford County	\$1,089.14	\$1,224.98
	Campbell County	\$1,089.14	\$946.79
Manassas City	Prince William County	\$1,484.17	\$1,480.07
Manassas Park City	Prince William County	\$1,312.13	\$1,480.07
Martinsville City	Henry County	\$909.90	\$841.62
Newport News City	Isle of Wight County	\$880.63	\$1,227.30
	James City County	\$880.63	\$1,875.49
N	York County	\$880.63	\$1,357.71
Norfolk City		\$790.58	+666 45
Norton City	Wise County	\$1,142.82	\$666.45
Petersburg City	Chesterfield County	\$745.25	\$1,413.59
	Dinwiddie County	\$745.25	\$1,006.01
Deguada City	Prince George County	\$745.25	\$891.69
Poquoson City	York County	\$1,335.64	\$1,357.71
Portsmouth City	Mantagmany County	\$698.79	#010 F0
Radford City	Montgomery County	\$697.96	\$910.58

Table 1.3

Revenue Capacity Per Capita

of

Adjacent Cities and Counties, 2001/2002

		Revenue
		Capacity
		Per Capita,
		2001/2002
		City County
City	County	Value Value
Radford City	Pulaski County	\$697.96 \$901.29
Richmond City	Chesterfield County	\$1,197.48 \$1,413.59
	Henrico County	\$1,197.48 \$1,547.12
Roanoke City	Roanoke County	\$1,065.51 \$1,276.18
Salem City	Roanoke County	\$1,237.44 \$1,276.18
Staunton City	Augusta County	\$991.12 \$1,143.08
Suffolk City	Isle of Wight County	\$1,056.19 \$1,227.30
	Southampton County	\$1,056.19 \$902.13
Virginia Beach City		\$1,157.40
Waynesboro City	Augusta County	\$1,030.71 \$1,143.08
Williamsburg City	James City County	\$1,731.41 \$1,875.49
	York County	\$1,731.41 \$1,357.71
Winchester City	Frederick County	\$1,563.77 \$1,311.86

Table 1.4

Ratio Scores for Adjacent Cities and Counties

on

Revenue Capacity Per Capita, 2001/2002

		City/County Revenue Capacity Per Capita Ratio.
City	County	2001/2002
Alexandria City	Arlington County Fairfax County	0.88 0.99
Bedford City	Bedford County	0.76
Bristol City	Washington County	0.95
Buena Vista City	Rockbridge County	0.63
Charlottesville City	Albemarle County	0.79
Chesapeake City		
Colonial Heights City	Chesterfield County	1.02
	Prince George County	1.62
Covington City	Alleghany County	1.02
Danville City	Pittsylvania County	0.997
Emporia City	Greensville County	1.36
Fairfax City	Fairfax County	1.03
Falls Church City	Arlington County	1.13
E 13: 0::	Fairfax County	1.27
Franklin City	Isle of Wight County	0.80
Francisco de la brusa Citar	Southampton County	1.08
Fredericksburg City	Spotsylvania County Stafford County	1.25 1.27
Galax City	Carroll County	1.27 1.25
datax city	Grayson County	1.27
Hampton City	York County	0.59
Harrisonburg City	Rockingham County	0.88
Hopewell City	Chesterfield County	0.58
	Prince George County	0.92
Lexington City	Rockbridge County	0.71
Lynchburg City	Amherst County	1.22
	Bedford County	0.89
	Campbell County	1.15
Manassas City	Prince William County	1.003
Manassas Park City	Prince William County	0.89
Martinsville City	Henry County	1.08
Newport News City	Isle of Wight County	0.72
	James City County	0.47
	York County	0.65
Norfolk City		
Norton City	Wise County	1.71
Petersburg City	Chesterfield County	0.53 0.74
	Dinwiddie County Prince George County	0.74 0.84
Poquoson City	York County	0.64 0.98
Portsmouth City	TOTA COUNTLY	
Radford City	Montgomery County	I 0.77
nadioid oity	nonegonici j courtej	0.77

Table 1.4

Ratio Scores for Adjacent Cities and Counties

Revenue Capacity Per Capita, 2001/2002

		City/County
		Revenue Capacity
		Per Capita
		Ratio,
City	County	2001/2002
Radford City	Pulaski County	0.77
Richmond City	Chesterfield County	0.85
	Henrico County	0.77
Roanoke City	Roanoke County	0.83
Salem City	Roanoke County	0.97
Staunton City	Augusta County	0.87
Suffolk City	Isle of Wight County	0.86
	Southampton County	1.17
Virginia Beach City		
Waynesboro City	Augusta County	0.90
Williamsburg City	James City County	0.92
	York County	1.28
Winchester City	Frederick County	1.19

Table 1.5 Descriptive Statistics

for Revenue Capacity Per Capita, 2001/2002

by Region and Jurisdictional Class

	Revenue	Revenue Capacity Per Capita, 2001/2002				
	No. of Localities	Pct. of Localities	Mean	Median		
Region Southwest Virginia (PD's 1, 2, 3)						
Jurisdictional Class Counties Cities	13	9.7% 2.2%	\$803.51 \$1,063.09	\$821.20 \$1,085.15		
Sub-Group Summary	16	11.9%	\$852.18	\$842.96		
Southern Piedmont-Valley Industrial Zone (PD's 4, 5, 11, 12)						
Jurisdictional Class Counties Cities	16 8	11.9% 6.0%	\$1,000.39 \$967.22	\$945.60 \$948.01		
Sub-Group Summary	24	17.9%	\$989.33	\$945.60		
Northern Valley (PD's 6, 7)						
Jurisdictional Class Counties Cities	10 6	7.5% 4.5%	\$1,602.28 \$1,053.32	\$1,243.76 \$994.03		
Sub-Group Summary	16	11.9%	\$1,396.42	\$1,145.20		
Northern Virginia (PD 8)						
Jurisdictional Class Counties Cities	4 5	3.0% 3.7%	\$2,277.38 \$2,142.48	\$2,465.32 \$2,380.12		
Sub-Group Summary	9	6.7%	\$2,202.43	\$2,406.78		
Northern Piedmont (PD's 9, 10, 16)						
Jurisdictional Class Counties Cities	14 2	10.4% 1.5%	\$1,452.32 \$1,557.90	\$1,330.15 \$1,557.90		
Sub-Group Summary	16	11.9%	\$1,465.52	\$1,352.58		

Table 1.5 Descriptive Statistics for

Revenue Capacity Per Capita, 2001/2002 by

Region and Jurisdictional Class

	Revenue Capacity Per Capita, 2001/2002					
	No. of Localities	Pct. of Localities	Mean	Median		
Southside (PD's 13, 14, 19)						
Jurisdictional Class Counties Cities	15 4	11.2% 3.0%	\$988.65 \$982.71	\$816.37 \$869.97		
Sub-Group Summary	19	14.2%	\$987.40	\$816.37		
Richmond (PD 15)						
Jurisdictional Class Counties Cities	7 1	5.2% .7%	\$1,577.89 \$1,197.48	\$1,442.10 \$1,197.48		
Sub-Group Summary	8	6.0%	\$1,530.34	\$1,427.84		
Chesapeake Fringe (PD's 17, 18, 22)						
Jurisdictional Class Counties	12	9.0%	\$1,247.34	\$1,163.81		
Sub-Group Summary	12	9.0%	\$1,247.34	\$1,163.81		
Tidewater (PD 23)						
Jurisdictional Class Counties Cities	4 10	3.0% 7.5%	\$1,340.66 \$1,057.34	\$1,292.51 \$1,016.52		
Sub-Group Summary	14	10.4%	\$1,138.29	\$1,098.27		
All Jurisdictions	134	100.0%	\$1,230.59	\$1,097.66		

Table 1.6 Descriptive Statistics for

Revenue Capacity Per Capita, 2001/2002 by

Planning District and Jurisdictional Class

	Revenue Capacity Per Capita, 2001/2002				
	No. of Localities	Pct. of Localities	Mean	Median	
Planning District LENOWISCO (PD 1)					
Jurisdictional Class Counties Cities	3 1	2.2%	\$652.84 \$1,142.82	\$666.45 \$1,142.82	
Sub-Group Summary	4	3.0%	\$775.34	\$676.13	
Cumberland Plateau (PD 2)					
Jurisdictional Class Counties	4	3.0%	\$815.92	\$826.83	
Sub-Group Summary	4	3.0%	\$815.92	\$826.83	
Mount Rogers (PD 3)					
Jurisdictional Class Counties Cities	6 2	4.5% 1.5%	\$870.58 \$1,023.23	\$859.80 \$1,023.23	
Sub-Group Summary	8	6.0%	\$908.74	\$905.77	
New River Valley (PD 4)					
Jurisdictional Class Counties Cities	4 1	3.0%	\$930.00 \$697.96	\$911.98 \$697.96	
Sub-Group Summary	5	3.7%	\$883.59	\$910.58	
Roanoke Valley-Alleghany (PD 5)					
Jurisdictional Class Counties Cities	4 3	3.0% 2.2%	\$1,134.69 \$1,088.47	\$1,144.40 \$1,065.51	
Sub-Group Summary	7	5.2%	\$1,114.88	\$1,065.51	

Table 1.6 Descriptive Statistics for Revenue Capacity Per Capita, 2001/2002

by Planning District and Jurisdictional Class

	Revenue	Revenue Capacity Per Capita, 2001/2002				
	No. of Localities	Pct. of Localities	Mean	Median		
Central Shenandoah (PD 6)						
Jurisdictional Class Counties Cities	5 5	3.7% 3.7%	\$1,933.28 \$951.23	\$1,299.13 \$991.12		
Sub-Group Summary	10	7.5%	\$1,442.25	\$1,081.35		
Northern Shenandoah Valley (PD 7)						
Jurisdictional Class Counties Cities	5 1	3.7% .7%	\$1,271.28 \$1,563.77	\$1,188.38 \$1,563.77		
Sub-Group Summary	6	4.5%	\$1,320.03	\$1,250.12		
Northern Virginia (PD 8)						
Jurisdictional Class Counties Cities	4 5	3.0% 3.7%	\$2,277.38 \$2,142.48	\$2,465.32 \$2,380.12		
Sub-Group Summary	9	6.7%	\$2,202.43	\$2,406.78		
Rappahannock-Rapidan (PD 9)						
Jurisdictional Class Counties	5	3.7%	\$1,614.98	\$1,285.57		
Sub-Group Summary	5	3.7%	\$1,614.98	\$1,285.57		
Thomas Jefferson (PD 10)						
Jurisdictional Class Counties Cities	5 1	3.7% .7%	\$1,435.45 \$1,413.89	\$1,400.59 \$1,413.89		
Sub-Group Summary	6	4.5%	\$1,431.86	\$1,407.24		

Source: Staff, Commission on Local Government

(continued)

Table 1.6 Descriptive Statistics for Revenue Capacity Per Capita, 2001/2002 by

Planning District and Jurisdictional Class

	Revenue	Revenue Capacity Per Capita, 2001/2002				
	No. of Localities	Pct. of Localities	Mean	Median		
Region 2000 (PD 11)						
Jurisdictional Class Counties Cities	4 2	3.0% 1.5%	\$1,004.83 \$1,011.35	\$951.21 \$1,011.35		
Sub-Group Summary	6	4.5%	\$1,007.01	\$951.21		
West Piedmont (PD 12)						
Jurisdictional Class Counties Cities	4 2	3.0% 1.5%	\$932.05 \$875.84	\$845.03 \$875.84		
Sub-Group Summary	6	4.5%	\$913.31	\$845.03		
Southside (PD 13)						
Jurisdictional Class Counties	3	2.2%	\$916.90	\$944.87		
Sub-Group Summary	3	2.2%	\$916.90	\$944.87		
Piedmont (PD 14)						
Jurisdictional Class Counties	7	5.2%	\$846.34	\$785.78		
Sub-Group Summary	7	5.2%	\$846.34	\$785.78		
Richmond Regional (PD 15)						
Jurisdictional Class Counties Cities	7 1	5.2% .7%	\$1,577.89 \$1,197.48	\$1,442.10 \$1,197.48		
Sub-Group Summary	8	6.0%	\$1,530.34	\$1,427.84		

Source: Staff, Commission on Local Government

(continued)

Table 1.6 Descriptive Statistics for Revenue Capacity Per Capita, 2001/2002 by

Planning District and Jurisdictional Class

	Revenue	Capacity Per	Capita, 200)1/2002
	No. of Localities	Pct. of Localities	Mean	Median
RADCO (PD 16)				
Jurisdictional Class Counties Cities	4	3.0%	\$1,270.08 \$1,701.91	\$1,330.15 \$1,701.91
Sub-Group Summary	5	3.7%	\$1,356.45	\$1,341.50
Northern Neck (PD 17)				
Jurisdictional Class Counties	4	3.0%	\$1,371.18	\$1,347.98
Sub-Group Summary	4	3.0%	\$1,371.18	\$1,347.98
Middle Peninsula (PD 18)				
Jurisdictional Class Counties	6	4.5%	\$1,254.67	\$1,242.70
Sub-Group Summary	6	4.5%	\$1,254.67	\$1,242.70
Crater (PD 19)				
Jurisdictional Class Counties Cities	5 4	3.7% 3.0%	\$1,230.95 \$982.71	\$891.69 \$869.97
Sub-Group Summary	9	6.7%	\$1,120.62	\$891.69
Accomack-Northampton (PD 22)				
Jurisdictional Class Counties	2	1.5%	\$977.65	\$977.65
Sub-Group Summary	2	1.5%	\$977.65	\$977.65

Source: Staff, Commission on Local Government

(continued)

Table 1.6 Descriptive Statistics for Revenue Capacity Per Capita, 2001/2002 by Planning District and Jurisdictional Class

	Revenue Capacity Per Capita, 2001/2002					
	No. of Localities	Pct. of Localities	Mean	Median		
Hampton Roads (PD 23)						
Jurisdictional Class Counties Cities	4 10	3.0% 7.5%	\$1,340.66 \$1,057.34	\$1,292.51 \$1,016.52		
Sub-Group Summary	14	10.4%	\$1,138.29	\$1,098.27		
All Jurisdictions	134	100.0%	\$1,230.59	\$1,097.66		

Table 1.7 Descriptive Statistics for Revenue Capacity Per Capita, 2001/2002 by Population, 2001 and

Jurisdictional Class

	Revenue Capacity Per Capita, 2001/2002					
	No. of Localities	Pct. of Localities	Mean	Median		
Population, 2001 100,000 or higher						
Jurisdictional Class Counties Cities	6 7	4.5% 5.2%	\$2,011.71 \$1,193.17	\$1,976.95 \$1,140.35		
Sub-Group Summary	13	9.7%	\$1,570.96	\$1,413.59		
25,000 to 99,999						
Jurisdictional Class Counties Cities	39 9	29.1% 6.7%	\$1,148.59 \$1,043.52	\$1,131.99 \$1,056.19		
Sub-Group Summary	48	35.8%	\$1,128.89	\$1,085.43		
10,000 to 24,999						
Jurisdictional Class Counties Cities	39 15	29.1% 11.2%	\$1,097.60 \$1,418.06	\$1,006.01 \$1,312.13		
Sub-Group Summary	54	40.3%	\$1,186.61	\$1,081.27		
9,999 or lower						
Jurisdictional Class Counties Cities	11 8	8.2% 6.0%	\$1,677.36 \$970.27	\$1,227.93 \$948.01		
Sub-Group Summary	19	14.2%	\$1,379.64	\$1,016.59		
All Jurisdictions	134	100.0%	\$1,230.59	\$1,097.66		

Table 1.8 Descriptive Statistics for

Revenue Capacity Per Capita, 2001/2002 by

Percentage Change in Population, 1997-2001 and Jurisdictional Class

	Revenue	Revenue Capacity Per Capita, 2001/2002					
	No. of Localities	Pct. of Localities	Mean	Median			
Pct. Change in Population, 1997-2001 10.00% or higher							
Jurisdictional Class Counties Cities	11 2	8.2% 1.5%	\$1,401.82 \$1,184.16	\$1,341.50 \$1,184.16			
Sub-Group Summary	13	9.7%	\$1,368.33	\$1,312.13			
5.00% to 9.99%							
Jurisdictional Class Counties Cities	26 8	19.4% 6.0%	\$1,398.29 \$1,770.22	\$1,297.71 \$1,647.59			
Sub-Group Summary	34	25.4%	\$1,485.80	\$1,315.33			
0.01% to 4.99%							
Jurisdictional Class Counties Cities	45 11	33.6% 8.2%	\$1,193.77 \$1,059.51	\$955.62 \$991.12			
Sub-Group Summary	56	41.8%	\$1,167.40	\$973.37			
No change or decline							
Jurisdictional Class Counties Cities Sub-Group Summary	13 18 31	9.7% 13.4% 23.1%	\$971.34 \$1,032.90 \$1,007.08	\$832.47 \$969.65 \$924.15			
All Jurisdictions	134	100.0%	\$1,230.59	\$1,097.66			

CHANGE IN REVENUE CAPACITY PER CAPITA, 1997/1998-2001/2002

Tables 2.1-2.5/Charts 2.1-2.2

Table 2.1 Mean Level of

Revenue Capacity Per Capita, 1997/1998-2001/2002 by Jurisdictional Class

		Fiscal Period						
	1997/1998	1998/1999	1999/2000	2000/2001	2001/2002			
Jurisdictional Class Counties Cities	\$1,145.48 \$1,091.23	\$1,165.95 \$1,119.55	\$1,171.67 \$1,132.71	\$1,210.70 \$1,173.85	\$1,243.40 \$1,199.41			
All Jurisdictions	\$1,129.69	\$1,152.45	\$1,160.33	\$1,199.98	\$1,230.59			

Table 2.2

Median Level

of

Revenue Capacity Per Capita, 1997/1998-2001/2002

by

Jurisdictional Class

		Fiscal Period						
	1997/1998	1998/1999	1999/2000	2000/2001	2001/2002			
Jurisdictional Class Counties Cities	\$1,038.93 \$975.08	\$1,050.18 \$1,014.09	\$1,048.87 \$1,017.35	\$1,077.72 \$1,041.13	\$1,117.67 \$1,056.19			
All Jurisdictions	\$1,012.75	\$1,026.91	\$1,029.75	\$1,065.38	\$1,097.66			

The mean and median statistics across the 1997/1998-2000/2001 interval are based upon the capacity scores for 95 counties and 39 independent cities (excluding Clifton Forge). The computations relative to 2001/2002 take cognizance of the latter jurisdiction as a subordinate town within Alleghany County.

Chart 2.1
Mean Level of Revenue Capacity Per Capita, 1997/1998-2001/2002
by
Jurisdictional Class

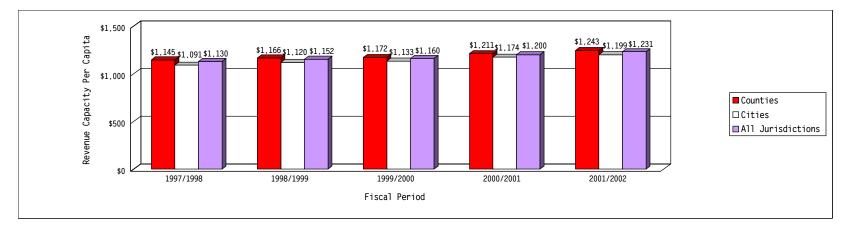


Chart 2.2 Median Level of Revenue Capacity Per Capita, 1997/1998-2001/2002 by Jurisdictional Class

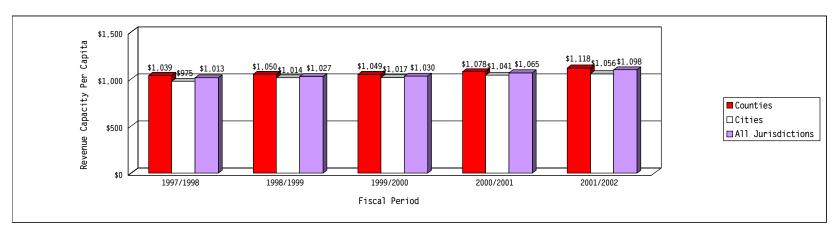


Table 2.3 Revenue Capacity Per Capita by Locality, 1997/1998-2001/2002

	Revenue		Revenue		Revenue		Revenue		Revenue	
	Capacity		Capacity		Capacity		Capacity		Capacity	
	Per	2	Per	2	Per	2	Per	2	Per	3
	Capita,	Rank	Capita,	Rank	Capita,	Rank	Capita,	Rank	Capita,	Rank
Locality	1997/1998	Score	1998/1999	Score	1999/2000	Score	2000/2001	Score	2001/2002	Score
Accomack County	 \$785.38	24.0	 \$781.15	21.0	 \$778.79	22.0	\$794.60	23.0	 \$812.31	19.0
Albemarle County	\$1,666.64	122.0	\$1,681.01	122.0	\$1,708.11	122.0	\$1,811.59	123.0	\$1,780.86	122.0
Alleghany County/1	\$1,011.97	68.0	\$1,008.79	64.0	\$1,017.59	67.0	\$1,025.14	61.0	\$944.40	44.0
Amelia County	\$1,008.40	67.0	\$1,025.81	68.0	\$1,017.27	64.0	\$1,057.90	67.0	\$1,106.54	69.0
Amherst County	\$861.40	38.0	\$869.70	35.0	\$856.20	34.0	\$877.01	35.0	\$891.94	34.0
Appomattox County	\$926.40	51.0	\$903.96	42.0	\$912.15	45.0	\$969.94	54.0	\$955.62	49.0
Arlington County	\$2,132.60	132.0	\$2,250.01	132.0	\$2,355.20	132.0	\$2,562.44	132.0	\$2,698.83	131.0
Augusta County	\$1,072.25	79.0	\$1,098.30	79.0	\$1,094.24	78.0	\$1,126.42	76.0	\$1,143.08	77.0
Bath County	\$4,500.00	135.0	\$4,390.33	135.0	\$4,272.07	135.0	\$4,353.77	135.0	\$4,399.85	134.0
Bedford County	\$1,160.72	94.0	\$1,196.85	93.0	\$1,200.58	91.0	\$1,208.65	90.0	\$1,224.98	84.0
Bland County	\$740.38	16.0	\$786.10	22.0	\$817.25	28.0	\$819.56	27.0	\$808.29	18.0
Botetourt County	\$1,181.49	96.0	\$1,251.71	101.0	\$1,242.52	100.0	\$1,269.95	98.0	\$1,305.55	95.0
Brunswick County	\$757.43	19.0	\$749.18	17.0	\$712.04	13.0	\$711.57	10.0	\$724.10	7.0
Buchanan County	\$747.10	17.0	\$711.02	11.0	\$709.03	12.0	\$737.81	15.0	\$857.27	30.0
Buckingham County	\$715.19	10.0	\$721.94	12.0	\$747.11	16.0	\$745.38	16.0	\$773.36	13.0
Campbell County	\$909.25	47.0	\$916.61	45.0	\$898.02	42.0	\$896.66	37.0	\$946.79	47.0
Caroline County	\$956.58	56.0	\$979.63	58.0	\$975.74	58.0	\$1,005.48	59.0	\$1,056.37	63.0
Carroll County	\$757.86	20.0	\$800.88	26.0	\$834.34	30.0	\$845.82	30.0	\$866.16	31.0
Charles City County	\$1,134.98	89.0	\$1,151.05	88.0	\$1,193.93	90.0	\$1,147.43	83.0	\$1,227.93	86.0
Charlotte County	\$777.70	22.0	\$748.98	16.0	\$750.08	18.0	\$795.99	24.0	\$816.37	22.0
Chesterfield County	\$1,344.38	112.0	\$1,348.75	108.0	\$1,343.00	107.0	\$1,394.30	107.0	\$1,413.59	105.0
Clarke County	\$1,398.11	115.0	\$1,505.14	118.0	\$1,555.06	118.0	\$1,703.58	121.0	\$1,758.30	120.0
Craig County	\$917.46	50.0	\$932.18	49.0	\$949.60	52.0	\$993.16	58.0	\$1,012.63	57.0
Culpeper County	\$1,120.81	88.0	\$1,152.87	89.0	\$1,154.98	87.0	\$1,216.11	91.0	\$1,274.90	89.0
Cumberland County	\$882.51	40.0	\$877.70	36.0	\$890.97	39.0	\$900.21	40.0	\$921.18	40.0
Dickenson County	\$715.22	11.0	\$722.45	13.0	\$792.89	26.0	\$749.31	17.0	\$832.47	24.0
Dinwiddie County	\$909.60	48.0	\$938.13	50.0	\$922.69	46.0	\$982.44	56.0	\$1,006.01	56.0
Essex County	\$1,222.86	101.0	\$1,243.57	100.0	\$1,216.89	95.0	\$1,241.15	95.0	\$1,300.77	94.0
Fairfax County	\$1,994.86	128.0	\$2,100.20	129.0	\$2,261.16	131.0	\$2,359.60	129.0	\$2,406.78	127.0
Fauquier County	\$1,830.29	125.0	\$1,809.95	124.0	\$1,838.09	125.0	\$2,012.42	125.0	\$2,084.07	124.0
Floyd County	\$913.20	49.0	\$968.78	55.0	\$953.80	54.0	\$976.22	55.0	\$994.75	54.0
Fluvanna County	\$1,098.22	86.0	\$1,090.01	77.0	\$1,077.89	75.0	\$1,128.10	77.0	\$1,120.51	72.0
Franklin County	\$1,067.32	78.0	\$1,115.63	83.0	\$1,113.89	83.0	\$1,151.37	84.0	\$1,196.54	82.0
Frederick County	\$1,187.86	97.0	\$1,216.35	95.0	\$1,220.55	96.0	\$1,224.38	93.0	\$1,311.86	96.0
Giles County	\$883.36	41.0	\$910.59	43.0	\$901.60	43.0	\$911.83	42.0	\$913.37	39.0
Gloucester County	\$1,049.70	76.0	\$1,050.18	72.0	\$1,048.87	71.0	\$1,083.44	72.0	\$1,117.67	71.0
Goochland County	\$2,060.03	130.0	\$2,189.84	131.0	\$2,236.77	130.0	\$2,355.78	128.0	\$2,496.94	129.0
Grayson County	\$752.02	18.0	\$753.38	18.0	\$790.43	25.0	\$851.21	31.0	\$853.45	29.0
Greene County	\$1,013.52	69.0	\$1,022.20	67.0	\$1,008.78	61.0	\$1,063.39	68.0	\$1,106.18	68.0
Greensville County	\$653.32	2.0	\$646.95	2.0	\$600.24	2.0	\$641.46	3.0	\$678.33	3.0
Halifax County	\$1,049.26	75.0	\$1,080.81	75.0	\$1,063.32	74.0	\$1,073.88	70.0	\$1,081.72	65.0
Hanover County	\$1,487.71	120.0	\$1,533.34	120.0	\$1,596.50	120.0	\$1,581.40	118.0	\$1,666.77	115.0
Henrico County	\$1,433.73	117.0	\$1,506.20	119.0	\$1,514.20	117.0	\$1,551.24	116.0	\$1,547.12	111.0
Henry County	\$855.56	35.0	\$858.09	33.0	\$856.82	35.0	\$837.08	28.0	\$841.62	25.0
Highland County	\$1,325.69	110.0	\$1,460.57	115.0	\$1,648.03	121.0	\$1,576.10	117.0	\$1,692.35	116.0
Isle of Wight County	\$1,096.87	84.0	\$1,129.33	87.0	\$1,103.41	80.0	\$1,134.87	81.0	\$1,227.30	85.0
James City County	\$1,//5./2	124.U	\$1,852.74	125.0	\$1,816.44	124.0	\$1,909.45	124.0	\$1,875.49	123.0

Table 2.3 Revenue Capacity Per Capita by Locality, 1997/1998-2001/2002

	Revenue		Revenue		Revenue		Revenue		Revenue	
	Capacity		Capacity		Capacity		Capacity		Capacity	
	Per	2	Per	2	Per	2	Per	2	Per	3
	Capita,	Rank	Capita,	Rank	Capita,	Rank	Capita,	Rank	Capita,	Rank
Locality	1997/1998	Score	1998/1999	Score	1999/2000	Score	2000/2001	Score	2001/2002	Score
King and Queen County	 \$1,030.75	71.0	 \$1,004.81	62.0	 \$1.013.17	63.0	 \$1,046.14	64.0	 \$1,016.59	59.0
King George County	\$1,111.03	87.0	\$1,155.06	90.0	\$1,160.09	88.0	\$1,189.87	87.0	\$1,318.79	98.0
King William County	\$1,136.82	90.0	\$1,127.80	86.0	\$1,126.70	85.0	\$1,177.25	85.0	\$1,184.64	80.0
Lancaster County	\$1,580.25	121.0	\$1,582.45	121.0	\$1,571.55	119.0	\$1,680.68	120.0	\$1,748.07	119.0
Lee County	\$563.33	1.0	\$587.10	1.0	\$568.23	1.0	\$612.92	1.0	\$606.27	1.0
Loudoun County	\$1,912.69	126.0	\$1,980.22	127.0	\$2,202.82	129.0	\$2,480.18	131.0	\$2,523.85	130.0
Louisa County	\$1,737.58	123.0	\$1,736.29	123.0	\$1,730.52	123.0	\$1,760.62	122.0	\$1,769.11	121.0
Lunenburg County	\$655.28	3.0	\$672.57	4.0	\$675.85	6.0	\$710.15	9.0	\$775.36	14.0
Madison County	\$1,086.17	81.0	, \$1,112.82	82.0	, \$1,169.04	89.0	\$1,208.32	89.0	\$1,285.57	92.0
Mathews County	\$1,252.67	103.0	\$1,260.58	102.0	\$1,285.15	103.0	\$1,391.35	106.0	\$1,352.64	101.0
Mecklenburg County	\$899.06	45.0	\$929.66	47.0	\$937.87	51.0	\$935.86	45.0	\$944.87	45.0
Middlesex County	\$1,466.92	119.0	\$1,482.88	117.0	\$1,481.16	115.0	\$1,532.04	113.0	\$1,555.74	112.0
Montgomery County	\$808.77	29.0	s \$835.44	29.0	\$846.03	32.0	\$878.59	36.0	\$910.58	38.0
Nelson County	\$1,315.48	109.0	\$1,350.23	109.0	\$1,328.37	106.0	\$1,377.16	105.0	\$1,400.59	104.0
New Kent County	\$1,299.33	107.0	\$1,363.72	110.0	\$1,347.23	110.0	\$1,424.49	110.0	\$1,442.10	107.0
Northampton County	\$954.47	55.0	\$1,005.22	63.0	\$1,023.13	68.0	\$1,084.15	73.0	\$1,142.99	76.0
Northumberland County	\$1,462.18	118.0	\$1,477.42	116.0	\$1,464.92	112.0	\$1,548.17	114.0	\$1,579.50	114.0
Nottoway County	\$717.37	12.0	\$707.65	10.0	\$706.05	10.0	\$722.16	12.0	\$745.77	10.0
Orange County	\$1,177.73	95.0	\$1,180.87	91.0	\$1,209.54	93.0	\$1,222.21	92.0	\$1,283.55	91.0
Page County	\$858.49	37.0	\$866.25	34.0	\$860.09	36.0	\$898.35	39.0	\$950.56	48.0
Patrick County	\$774.00	21.0	\$817.56	28.0	\$761.59	19.0	\$770.54	18.0	\$845.59	28.0
Pittsylvania County	* \$798.49	28.0	\$835.55	30.0	\$827.21	29.0	\$841.42	29.0	\$844.47	27.0
Powhatan County	\$1,145.75	92.0	\$1,200.89	94.0	\$1,204.66	92.0	\$1,247.11	96.0	\$1,250.78	88.0
Prince Edward County	\$786.57	25.0	\$786.31	23.0	\$782.51	23.0	\$784.87	21.0	\$785.78	15.0
Prince George County	\$829.61	31.0	\$885.42	37.0	\$868.25	37.0	\$862.55	33.0	\$891.69	33.0
Prince William County	\$1,266.69	104.0	\$1,280.16	104.0	\$1,305.50	104.0	\$1,402.12	108.0	\$1,480.07	109.0
Pulaski County	\$858.16	36.0	\$886.66	39.0	\$894.26	41.0	\$912.57	43.0	\$901.29	35.0
Rappahannock County	\$2,096.46	131.0	\$1,938.93	126.0	\$2,038.10	126.0	\$2,108.47	126.0	\$2,146.83	125.0
Richmond County	\$974.91	62.0	\$981.98	59.0	\$957.86	56.0	\$1,028.93	62.0	\$1,040.70	61.0
Roanoke County	\$1,273.93	105.0	\$1,281.03	105.0	\$1,278.75	102.0	\$1,297.04	101.0	\$1,276.18	90.0
Rockbridge County	\$1,098.09	85.0	\$1,123.03	84.0	\$1,140.23	86.0	\$1,188.13	86.0	\$1,299.13	93.0
Rockingham County	\$1,036.78	72.0	\$1,062.05	73.0	\$1,061.15	73.0	\$1,077.72	71.0	\$1,131.99	73.0
Russell County	\$734.58	15.0	\$767.83	20.0	\$727.86	14.0	\$737.74	14.0	\$752.72	12.0
Scott County	\$668.35	4.0	\$676.24	5.0	\$680.35	7.0	\$684.99	6.0	\$685.81	4.0
Shenandoah County	\$1,073.36	80.0	\$1,074.91	74.0	\$1,086.14	77.0	\$1,128.46	78.0	\$1,147.32	78.0
Smyth County	\$729.43	13.0	\$737.84	14.0	\$730.54	15.0	\$719.30	11.0	\$734.03	8.0
Southampton County	\$892.48	42.0	\$911.65	44.0	\$882.42	38.0	\$897.31	38.0	\$902.13	36.0
Spotsylvania County	\$1,209.40	100.0	\$1,224.90	96.0	\$1,248.98	101.0	\$1,341.34	103.0	\$1,363.66	103.0
Stafford County	\$1,208.27	99.0	\$1,236.52	98.0	\$1,232.50	99.0	\$1,279.93	100.0	\$1,341.50	100.0
Surry County	\$2,891.17	134.0	\$2,879.59	134.0	\$2,830.91	134.0	\$2,882.39	133.0	\$2,831.97	132.0
Sussex County	\$867.21	39.0	\$886.17	38.0	\$702.60	9.0	\$722.91	13.0	\$746.76	11.0
Tazewell County	\$796.11	26.0	\$805.38	27.0	\$793.04	27.0	\$801.65	25.0	\$821.20	23.0
Warren County	\$1,063.76	77.0	\$1,082.33	76.0	\$1,084.98	76.0	\$1,118.76	74.0	\$1,188.38	81.0
Washington County	\$956.70	57.0	\$973.33	56.0	\$969.46	57.0	\$963.33	53.0	\$1,016.15	58.0
Westmoreland County	\$1,038.93	73.0	\$1,043.48	71.0	\$1,042.61	70.0	\$1,046.48	65.0	\$1,116.46	70.0
Wise County	\$681.10	6.0	\$677.59	6.0	\$642.17	3.0	\$621.30	2.0	\$666.45	2.0
Wythe County	\$905.77	46.0	\$926.14	46.0	\$910.43	44.0	\$959.04	50.0	\$945.37	46.0

Table 2.3

Revenue Capacity Per Capita by Locality, 1997/1998-2001/2002

	Revenue		Revenue		Revenue		Revenue		Revenue	
	Capacity		Capacity		Capacity		Capacity		Capacity	
	Per	2	Per	2	Per	2	Per	2	Per	3
	Capita,	Rank	Capita,	Rank	Capita,	Rank	Capita,	Rank	Capita,	Rank
Locality	1997/1998	Score	1998/1999	Score	1999/2000	Score	2000/2001	Score	2001/2002	Score
York County	\$1,295.38	106.0	\$1,323.98	106.0	\$1,347.17	109.0	\$1,343.05	104.0	\$1,357.71	102.0
Alexandria City	\$1,930.05	127.0	\$2,066.79	128.0	\$2,143.59	127.0	\$2,330.74	127.0	\$2,380.12	126.0
Bedford City	\$944.30	53.0	\$941.70	51.0	\$957.04	55.0	\$958.82	49.0	1	43.0
Bristol City	\$898.92	44.0	\$930.95	48.0	\$952.49	53.0		51.0		50.0
Buena Vista City	\$796.42	27.0	\$748.47	15.0	\$775.23	20.0	\$775.93	19.0	\$813.23	20.0
Charlottesville City	\$1,156.77	93.0	\$1,277.08	103.0	\$1,319.10	105.0	\$1,330.22	102.0	\$1,413.89	106.0
Chesapeake City	\$1,095.18	83.0	\$1,106.72	80.0	\$1,101.92	79.0	\$1,121.61	75.0	\$1,140.35	74.0
Clifton Forge City/1	\$689.77	7.0	\$705.09	8.0	\$672.28	4.0	\$665.25	4.0		
Colonial Heights City	\$1,326.99	111.0	\$1,365.80	111.0	\$1,370.51	111.0	\$1,411.77	109.0	\$1,445.67	108.0
Covington City	\$894.05	43.0	\$892.82	40.0	\$929.20	48.0	\$919.69	44.0	\$962.45	51.0
Danville City	\$848.32	34.0	\$854.69	32.0	\$839.40	31.0	\$865.83	34.0	\$841.77	26.0
Emporia City	\$975.08	63.0	\$957.09	52.0	\$937.45	50.0	\$954.70	47.0	\$923.97	41.0
Fairfax City	\$2,044.48	129.0	\$2,112.25	130.0	\$2,191.91	128.0	\$2,397.06	130.0	\$2,482.84	128.0
Falls Church City	\$2,601.67	133.0	\$2,640.40	133.0	\$2,776.74	133.0	\$3,017.10	134.0	\$3,053.12	133.0
Franklin City	\$952.20	54.0	\$986.77	60.0	\$1,017.35	65.5	\$958.05	48.0	\$976.85	52.0
Fredericksburg City	\$1,385.57	113.0	\$1,458.32	114.0	\$1,509.92	116.0	\$1,613.33	119.0	\$1,701.91	117.0
Galax City	\$967.29	59.0	\$1,039.71	70.0	 \$1,106.98	82.0	\$1,128.81	79.0	\$1,085.15	66.0
Hampton City	, \$781.54	23.0	\$790.69	24.0	\$778.02	21.0	\$779.76	20.0	\$805.61	17.0
Harrisonburg City	\$967.31	60.0	, \$975.77	57.0	\$976.07	59.0	\$986.04	57.0		55.0
Hopewell City	\$816.08	30.0	, \$793.95	25.0	, \$789.12	24.0	\$812.42	26.0		21.0
Lexington City	\$848.18	33.0	\$894.20	41.0	\$891.78	40.0	\$949.30	46.0	\$924.15	42.0
Lynchburg City	\$985.03	64.0	, \$1,015.98	66.0	, \$1.017.35	65.5	\$1,067.37	69.0	\$1,089.14	67.0
Manassas City	\$1,300.31	108.0	\$1,333.08	107.0	\$1,346.51	108.0	\$1,424.54	111.0	\$1,484.17	110.0
Manassas Park City	\$934.68	52.0	\$987.36	61.0	\$1,053.59	72.0	\$1,196.00	88.0	\$1,312.13	97.0
Martinsville City	\$966.30	58.0	, \$962.46	53.0	\$927.17	47.0	\$908.19	41.0	\$909.90	37.0
Newport News City	l \$843.85	32.0	l \$849.63	31.0	s847.34	33.0	\$853.26	32.0		32.0
Norfolk City	\$734.50	14.0	\$757.91	19.0	\$748.88	17.0	\$793.53	22.0	\$790.58	16.0
Norton City	\$1,043.54	74.0	\$1,107.02	81.0	\$1,114.38	84.0	\$1,130.70	80.0	\$1,142.82	75.0
Petersburg City	\$706.75	9.0	\$696.87	7.0	\$697.99	8.0	\$701.73	7.0	\$745.25	9.0
Poguoson City	\$1,225.35	102.0	\$1,236.67	99.0	\$1,224.62	98.0	\$1,271.78	99.0	\$1,335.64	99.0
Portsmouth City	\$668.87	5.0	\$671.59	3.0	\$672.73	5.0	'	5.0		6.0
Radford City	\$692.47	8.0	\$705.65	9.0	\$707.62	11.0	'	8.0	1	5.0
Richmond City	\$1,141.47	91.0	\$1,193.13	92.0	\$1,211.16	94.0	\$1,252.36	97.0	\$1,197.48	83.0
Roanoke City	\$993.72	65.0	\$1,091.65	78.0	\$1,036.38	69.0	\$1,055.35	66.0	\$1,065.51	64.0
Salem City	\$1,199.02	98.0	\$1,226.50	97.0	\$1,220.98	97.0	\$1,232.90	94.0	\$1,237.44	87.0
Staunton City	\$973.55	61.0	1 \$964.56	54.0	1 \$933.73	49.0	\$963.12	52.0	\$991.12	53.0
Suffolk City	1 \$994.50	66.0		65.0	\$991.49	60.0		63.0		62.0
Virginia Beach City	\$1,094.88	82.0	\$1,014.05	85.0	\$1,105.35	81.0	\$1,041.15	82.0		79.0
Waynesboro City	\$1,034.00	70.0		69.0	\$1,103.33	62.0	'	60.0		60.0
Williamsburg City	\$1,023.00	116.0	\$1,020.00	113.0	\$1,010.10	113.0	\$1,021.31	115.0	\$1,030.71	118.0
Winchester City	\$1,414.21		\$1,430.04	112.0	\$1,407.29		\$1,530.70		\$1,731.41	113.0
windlester City	Ψ1,300./9	114.0	1 41,466.34	114.0	Ψ1,4//.11	114.0	1 41,020.33	114.0	Ψ1,505.//	110.0

Clifton Forge City assumed the status of a subordinate town on July 1, 2001. Accordingly, with respect to the 2001/2002 time span, all baseline data for this jurisdiction are reflected in the capacity profile relative to Alleghany County.

The rank score of a given locality may vary from 1 (lowest capacity) to 135 (highest capacity).

Because of the Clifton Forge reversion, the lowest and highest capacity values in the statewide distribution are ranked 1 and 134, respectively.

Table 2.4

Rates of Change in Revenue Capacity Per Capita by Locality, 1997/1998-2001/2002

	Percentage		Percentage		Percentage		Percentage	
	Change		Change		Change		Change	
	in		in		in		in	
	Revenue		Revenue		Revenue		Revenue	
	Capacity		Capacity		Capacity		Capacity	
	Per Capita		Per Capita		Per Capita		Per Capita	
	from		from		from		from	
	1997/1998	2	1998/1999	2	1999/2000	2	2000/2001	3
	to	Rank	to	Rank	to	Rank	to	Rank
Locality	1998/1999 	Score	1999/2000 	Score	2000/2001	Score	2001/2002	Score
Accomack County	-0.54%	18.5	-0.30%	57.0	2.03%	59.0	2.23%	71.0
Albemarle County	0.86%	44.5	1.61%	99.0	6.06%	114.0	-1.70%	12.0
Alleghany County/1	-0.31%	23.0	0.87%	89.0		33.0	-7.88%	1.0
Amelia County	1.73%	65.0	-0.83%	43.0	3.99%	92.0	4.60%	97.0
Amherst County	0.96%	50.0	-1.55%	31.5	2.43%	64.0	1.70%	57.5
Appomattox County	-2.42%	8.0	0.91%	91.0	6.34%	116.0	-1.48%	14.0
Arlington County	5.51%	120.0	4.68%	125.0	8.80%	130.0	5.32%	107.0
Augusta County	2.43%	82.0	-0.37%	54.0	2.94%	69.0	1.48%	52.0
Bath County	-2.44%	7.0	-2.69%	13.0	1.91%	56.0		41.0
Bedford County	3.11%	95.0	0.31%	78.5	0.67%	29.0	1.35%	48.0
Bland County	6.17%	127.0	3.96%	121.0	0.28%	23.0	-1.38%	16.0
Botetourt County	5.94%	124.0		44.0	2.21%	61.0	2.80%	79.0
Brunswick County	-1.09%	13.0		7.0		19.0	1.76%	59.5
Buchanan County	-4.83%	3.0		58.0		93.0	'	134.0
Buckingham County	0.94%	49.0		114.0	-0.23%	16.0		92.0
Campbell County	0.81%	43.0		19.0	-0.15%	18.0	'	113.0
Caroline County	2.41%	80.0	'	52.5		72.0	5.06%	106.0
Carroll County	5.68%	123.0	4.18%	124.0		45.0		74.0
Charles City County	1.42%	61.0		117.5		4.0	'	122.0
Charlotte County	-3.69%	4.0		72.0		115.0	'	78.0
Chesterfield County	0.33%	35.0		50.5	3.82%	87.0		49.0
Clarke County	7.66%	132.0		113.0		133.0	'	82.5
Craig County	1.60%	63.0		103.0		98.0	'	63.5
Culpeper County	2.86%	89.0		75.0		104.0	'	102.0
Cumberland County	-0.54%	18.5	'	95.5	1.04%	38.0	'	72.0
Dickenson County	1.01%	51.0	'	133.0	-5.50%	2.0	'	132.0
Dinwiddie County	3.14%	96.5		27.0		118.0	'	74.0
Essex County	1.69%	64.0		17.0		58.0	'	99.0
Fairfax County	5.28%	117.0	'	132.0		95.0	'	65.0
Fauquier County	-1.11%	12.0		98.0	9.48%	132.0		89.0
Floyd County	6.09%	126.0		31.5		63.0		62.0
Fluvanna County	-0.75%	17.0		37.0		99.0		19.0
Franklin County	4.53%	110.0		63.0	•	80.5		93.0
Frederick County	2.40%	79.0		81.0		25.0		123.0
Giles County	3.08%	94.0		39.5		42.0		25.0
Gloucester County	0.05%	28.0		65.5		78.0		81.0
Goochland County	6.30%	128.0	•	108.0	•	105.0	'	116.0
Grayson County	0.18%	31.0		126.0		125.0		28.0
Greene County	0.86%	44.5		34.0		107.0		95.0
Greensville County	-0.97%	14.0	•	2.0	•	120.0		114.0
Halifax County	3.01%	92.0	-1.62%	28.5	0.99%	36.0	0.73%	37.0

Table 2.4

Rates of Change in Revenue Capacity Per Capita by Locality, 1997/1998-2001/2002

	Percentage		Percentage		Percentage		Percentage	
	Change		Change		Change		Change	
	in		in		in		in	
	Revenue		Revenue		Revenue		Revenue	
	Capacity		Capacity		Capacity		Capacity	
	Per Capita		Per Capita		Per Capita		Per Capita	
	from		from		from		from	
	1997/1998	2	1998/1999	2	1999/2000	2	2000/2001	3
	to	Rank	l to	Rank	l to	Rank	to	Rank
Locality	1998/1999	Score	1999/2000 	Score	2000/2001 	Score	2001/2002 	Score
Hanover County	3.07%	93.0	4.12%	123.0	-0.95%	11.0	5.40%	108.0
Henrico County	5.05%	115.0	0.53%	84.0	2.45%	65.0		22.0
Henry County	0.29%	34.0	-0.15%	64.0		6.0	'	34.5
Highland County	10.17%	134.0		135.0		3.0	'	125.0
Isle of Wight County	2.96%	91.0		15.0		67.0	'	126.0
James City County	4.34%	108.0		20.0		103.0	'	10.0
King and Queen County	-2.52%	6.0	0.83%	87.0	3.25%	77.0	1	5.0
King George County	3.96%	106.0	0.44%	82.0	•	66.0		131.0
King William County	-0.79%	16.0		67.0	4.49%	97.0	'	36.0
Lancaster County	0.14%	29.5		46.0	6.94%	121.0		94.0
Lee County	4.22%	107.0		10.5	7.86%	126.0		18.0
Loudoun County	3.53%	103.0		134.0	12.59%	134.0		59.5
Louisa County	-0.07%	26.0		55.5		51.0	'	33.0
Lunenburg County	2.64%	86.5	1	83.0		102.0		127.0
Madison County	2.45%	84.0		127.0	3.36%	80.5		120.0
Mathews County	0.63%	39.0		104.0	8.26%	127.0	'	6.5
Mecklenburg County	3.40%	102.0	•	90.0		17.0	'	39.5
Middlesex County	1.09%	55.0		65.5	3.44%	83.0	'	53.0
Montgomery County	3.30%	99.0		94.0	•	89.0	'	91.0
Nelson County	2.64%	86.5		28.5	3.67%	86.0	1	57.5
New Kent County	4.96%	114.0		35.0	5.73%	110.0	'	47.0
Northampton County	5.32%	118.0		102.0		112.5	'	109.0
Northumberland County	•	52.0		42.0		108.5		66.0
Nottoway County	-1.35%	11.0		61.0		62.0		84.0
Orange County	0.27%	33.0		110.0	1.05%	39.0	'	103.5
Page County	0.90%	47.0		45.0	4.45%	96.0	'	115.0
Patrick County	5.63%	121.0		3.0		43.0	'	130.0
Pittsylvania County	4.64%	112.0		38.0		50.0	'	30.0
Powhatan County	4.81%	113.0	•	78.5	•	85.0	'	29.0
Prince Edward County	-0.03%	27.0		48.0		24.0		23.5
Prince George County	6.73%	129.0		21.0		13.0		88.0
Prince William County		54.0		106.5		123.0		112.0
Pulaski County	3.32%	100.5		88.0		60.0		17.0 61.0
Rappahannock County Richmond County	-7.51%	1.0		128.0		84.0		45.0
•	0.72%	41.0		14.0	7.42%	124.0	'	
Roanoke County	0.56%	38.0		62.0		46.0		13.0
Rockbridge County Rockingham County	2.27%	76.0		97.0 68.5		94.0	'	128.0
Russell County	2.44%	83.0		68.5 E.0	1.56%	48.0	'	105.0 67.0
	4.53%	110.0		5.0		44.0	'	
Scott County Shenandoah County	1.18%	59.0 29.5		85.0		30.0	'	23.5 55.5
Shenandoan County	0.14%	29.5	1.04%	93.0	3.90%	91.0	1.67%	55.5

Table 2.4

Rates of Change in Revenue Capacity Per Capita by Locality, 1997/1998-2001/2002

	Percentage		Percentage		Percentage		Percentage	
	Change		Change		Change		Change	
	in		in		in		in	
	Revenue		Revenue		Revenue		Revenue	
	Capacity		Capacity		Capacity		Capacity	
	Per Capita		Per Capita		Per Capita		Per Capita	
	from		from		from		from	
	1997/1998	2	1998/1999	2	1999/2000	2	2000/2001	3
	to	Rank	l to	Rank	to	Rank	to	Rank
Locality	1998/1999 	Score	1999/2000	Score	2000/2001 	Score	2001/2002	Score
Smyth County	1.15%	56.0	-0.99%	39.5	-1.54%	8.0	2.05%	69.0
Southampton County	2.15%	71.0	-3.21%	10.5	1.69%	49.0	0.54%	34.5
Spotsylvania County	1.28%	60.0	1.97%	105.0	7.39%	122.0	1.66%	54.0
Stafford County	2.34%	78.0	-0.33%	55.5	3.85%	89.0	4.81%	100.5
Surry County	-0.40%	21.5	-1.69%	26.0		53.0	-1.75%	11.0
Sussex County	2.19%	72.0	-20.72%	1.0	2.89%	68.0	3.30%	85.0
Tazewell County	1.16%	57.0	-1.53%	33.0	1.09%	40.0	2.44%	76.0
Warren County	1.75%	68.0	0.24%	76.0	3.11%	73.0	6.22%	118.0
Washington County	1.74%	66.5	-0.40%	52.5	-0.63%	14.0	5.48%	110.0
Westmoreland County	0.44%	37.0	-0.08%	68.5	0.37%	26.0	6.69%	121.0
Wise County	-0.52%	20.0	-5.23%	4.0	-3.25%	5.0	7.27%	124.0
Wythe County	2.25%	75.0	-1.70%	25.0	5.34%	106.0	-1.43%	15.0
York County	2.21%	73.0	1.75%	101.0	-0.31%	15.0	1.09%	43.0
Alexandria City	7.08%	130.0	3.72%	117.5	8.73%	129.0	2.12%	70.0
Bedford City	-0.28%	24.0	1.63%	100.0	0.19%	21.0	-2.63%	9.0
Bristol City	3.56%	104.0	2.31%	109.0	0.70%	31.5	0.22%	27.0
Buena Vista City	-6.02%	2.0	3.58%	116.0	0.09%	20.0	•	100.5
Charlottesville City	10.40%	135.0	3.29%	112.0	0.84%	34.0	6.29%	119.0
Chesapeake City	1.05%	53.0	-0.43%	50.5	1.79%	52.0	1.67%	55.5
Clifton Forge City/1	2.22%	74.0	-4.65%	8.0	-1.05%	9.0		
Colonial Heights City	2.92%	90.0	0.34%	80.0	3.01%	71.0	2.40%	74.0
Covington City	-0.14%	25.0	4.07%	122.0	-1.02%	10.0	4.65%	98.0
Danville City	0.75%	42.0	-1.79%	22.0	3.15%	74.5	-2.78%	6.5
Emporia City	-1.84%	9.0	-2.05%	18.0		55.0	-3.22%	4.0
Fairfax City	3.32%	100.5	3.77%	119.0	9.36%	131.0	3.58%	90.0
Falls Church City	1.49%	62.0	5.16%	129.0	8.66%	128.0	1.19%	46.0
Franklin City	3.63%	105.0	3.10%	111.0	-5.83%	1.0	1.96%	63.5
Fredericksburg City	5.25%	116.0	3.54%	115.0		119.0	•	111.0
Galax City	7.49%	131.0		130.0		57.0	-3.87%	3.0
Hampton City	1.17%	58.0		30.0	0.22%	22.0	•	86.0
Harrisonburg City	0.88%	46.0		70.0		37.0		44.0
Hopewell City	-2.71%	5.0		47.0		70.0	0.44%	32.0
Lexington City	5.43%	119.0		59.5	•	117.0	•	8.0
Lynchburg City	3.14%	96.5		71.0		100.0	'	68.0
Manassas City	2.52%	85.0	1.01%	92.0	5.79%	111.0	4.19%	96.0
Manassas Park City	5.64%	122.0	6.71%	131.0	13.52%	135.0	9.71%	129.0
Martinsville City	-0.40%	21.5		9.0		7.0	•	26.0
Newport News City	0.69%	40.0		59.5		31.5	•	82.5
Norfolk City	3.19%	98.0		36.0		112.5	•	21.0
Norton City	6.08%	125.0		86.0	•	47.0	•	42.0
Petersburg City	-1.40%	10.0	0.16%	73.0	0.54%	28.0	6.20%	117.0

Table 2.4 Rates of Change in Revenue Capacity Per Capita by Locality, 1997/1998-2001/2002

	Percentage		Percentage		Percentage		Percentage	
	Change		Change		Change		Change	
	in		in		in		in	
	Revenue		Revenue		Revenue		Revenue	
	Capacity		Capacity		Capacity		Capacity	
	Per Capita		Per Capita		Per Capita		Per Capita	
	from		from		from		from	
	1997/1998	2	1998/1999	2	1999/2000	2	2000/2001	3
	l to	Rank	l to	Rank	l to	Rank	to	Rank
Locality	1998/1999	Score	1999/2000	Score	2000/2001	Score	2001/2002	Score
Poquoson City	0.92%	48.0	-0.97%	41.0	3.85%	89.0	5.02%	103.5
Portsmouth City	0.41%	36.0	0.17%	74.0	0.52%	27.0	3.34%	87.0
Radford City	1.90%	69.0	0.28%	77.0	-0.77%	12.0	-0.60%	20.0
Richmond City	4.53%	110.0	1.51%	95.5	3.40%	82.0	-4.38%	2.0
Roanoke City	9.85%	133.0	-5.06%	6.0	1.83%	54.0	0.96%	39.5
Salem City	2.29%	77.0	-0.45%	49.0	0.98%	35.0	0.37%	31.0
Staunton City	-0.92%	15.0	-3.20%	12.0	3.15%	74.5	2.91%	80.0
Suffolk City	1.97%	70.0	-2.23%	16.0	5.01%	101.0	1.45%	50.0
Virginia Beach City	2.73%	88.0	-1.73%	24.0	3.19%	76.0	1.47%	51.0
Waynesboro City	0.21%	32.0	-1.74%	23.0	1.12%	41.0	0.90%	38.0
Williamsburg City	1.74%	66.5	1.98%	106.5	5.68%	108.5	11.65%	133.0
Winchester City	2.42%	81.0	3.85%	120.0	3.33%	79.0	2.45%	77.0

¹ The Alleghany County profile relative to the 2000/2001-2001/2002 interval captures the fiscal ability implications of Clifton Forge's city-to-town reversion across the latter period.

the cross-jurisdictional distribution carry respective rankings of 1 and 134.

The rank score of a particular locality may vary from 1 (weakest change in capacity) to 135 (strongest change in capacity).

As a result of Clifton Forge's redefined municipal status, the weakest and strongest rates of change in

Table 2.5

Average Percentage Change in Revenue Capacity Per Capita by Locality, 1997/1998-2001/2002

Rank Scores 1=Weakest Average Change in Capacity 134=Strongest Average Change in Capacity

Locality	Average Percentage Change in Revenue Capacity Per Capita, 1997/1998-2001/2002	Rank Score
Accomack County Albemarle County Alleghany County/1 Amelia County Amherst County Appomattox County Arlington County Augusta County Bedford County Bedford County Bland County Bland County Buchanan County Buckingham County Carroll County Carroll County Charles City County Charles City County Clarke County Cumberland County Cumberland County Cumberland County Cumberland County Charles City County Charles County Charles County Charles County Charles County Charles County Clarke County Clarke County Clarke County Clarke County Cumberland County Fraig County Fraig County Filuvanna County Fluvanna County Franklin County Frederick County Giles County	0.85% 1.71% -1.64% 2.37% 0.89% 0.84% 6.08% 1.62% -0.54% 1.36% 2.26% 2.55% -1.09% 3.79% 1.99% 1.06% 2.53% 3.41% 2.07% 1.28% 1.28% 5.93% 2.51% 3.29% 1.08% 4.09% 2.59% 1.59% 4.82% 3.37% 2.20% 0.53% 2.91% 2.55% 0.85%	34.5 66.5 2.0 89.0 36.0 33.0 131.0 63.0 63.0 52.0 87.0 93.5 5.0 114.0 76.0 39.5 92.0 113.0 78.0 50.5 50.5 130.0 91.0 110.0 41.5 116.0 96.0 60.5 123.0 111.0 96.0 60.5 123.0 111.0 93.5 123.0 111.0 96.0 60.5 123.0 111.0 96.0 60.5 123.0 111.0 96.0 60.5 123.0 96.0 113.0 96.0 96.0 96.0 96.0 96.0 96.0 96.0 96
Gloucester County Goochland County Grayson County Greene County	1.59% 4.94% 3.26% 2.25%	60.5 124.0 109.0 86.0

Table 2.5

Average Percentage Change in Revenue Capacity Per Capita by Locality, 1997/1998-2001/2002

Rank Scores 1=Weakest Average Change in Capacity 134=Strongest Average Change in Capacity

Locality	Average Percentage Change in Revenue Capacity Per Capita.	Rank Score
Greensville County	l 1.11%	43.5
Halifax County	0.78%	29.5
Hanover County	2.91%	103.0
Henrico County	1.94%	73.0
Henry County	-0.40%	9.0
Highland County	6.51%	132.0
Isle of Wight County	2.91%	103.0
James City County	1.43%	55.5
King and Queen County	-0.31%	10.0
King George County	4.45%	121.0
King William County	1.06%	39.5
Lancaster County	2.60%	97.0
Lee County	1.95%	74.0
Loudoun County	7.28%	133.0
Lunarhung County	0.45% 1 4.35%	20.0 120.0
Lunenburg County Madison County	4.35% 4.31%	120.0
Mathews County	1 2.02%	77.0
Mecklenburg County	1.26%	48.5
Middlesex County	1.49%	57.0
Montgomery County	3.01%	105.5
Nelson County	1.60%	62.0
New Kent County	2.68%	100.0
Northampton County	4.62%	122.0
Northumberland County	1.98%	75.0
Nottoway County	0.99%	37.0
Orange County	2.19%	80.0
Page County	2.61%	98.0
Patrick County	2.42%	90.0
Pittsylvania County	1.43%	55.5
Powhatan County	2.24%	84.0
Prince Edward County	-0.02%	13.0
Prince George County	1.88%	69.0
Prince William County	4.00%	115.0
Pulaski County Rappahannock County	1.25% 0.72%	47.0 26.5
Richmond County	0.72% 1.71%	66.5
Roanoke County	I 0.05%	15.0
Rockbridge County	1 4.34%	119.0
Nockor rage country	1.57/	117.0

Table 2.5

Average Percentage Change in Revenue Capacity Per Capita by Locality, 1997/1998-2001/2002

Rank Scores 1=Weakest Average Change in Capacity 134=Strongest Average Change in Capacity

Locality	Average Percentage Change in Revenue Capacity Per Capita,	Rank Score
Rockingham County Russell County Scott County Shenandoah County Smyth County Southampton County Spotsylvania County Stafford County Surry County Surry County Sussex County Tazewell County Warren County Washington County Westmoreland County Wise County Wythe County Wise County Stafford City Bedford City Bristol City Buena Vista City Charlottesville City Chesapeake City Clifton Forge City/l Colonial Heights City Covington City Danville City Emporia City Falls Church City Franklin City Fredericksburg City Galax City Hampton City Harrisonburg City Hopewell City	2.24% 0.68% 0.65% 1.69% 0.17% 0.29% 3.08% 2.67% -0.51% -3.08% 0.79% 2.83% 1.55% 1.85% -0.43% 1.12% 1.19% 5.41% -0.27% 1.70% 0.61% 5.21% 1.02% 2.17% 1.89% -0.17% -1.32% 5.01% 4.13% 0.72% 5.28% 3.02% 0.78% 0.76% 0.02%	84.0 25.0 24.0 64.0 17.0 19.0 108.0 99.0 7.0 1.0 31.0 101.0 58.5 68.0 45.0 46.0 129.0 11.0 65.0 23.0 126.0 38.0 70.0 12.0 4.0 125.0 117.0 26.5 128.0 107.0 29.5 28.0 14.0
Lexington City Lynchburg City Manassas City	2.24% 2.56% 3.38%	84.0 95.0 112.0

Average Percentage Change in Revenue Capacity Per Capita by Locality, 1997/1998-2001/2002

Rank Scores 1=Weakest Average Change in Capacity 134=Strongest Average Change in Capacity

Locality	Average Percentage Change in Revenue Capacity Per Capita, 1997/1998-2001/2002	Rank Score
Manassas Park City	 8.89%	134.0
Martinsville City	-1.48%	3.0
Newport News City	1.08%	41.5
Norfolk City	1.90%	71.5
Norton City	2.32%	88.0
Petersburg City	1.38%	53.0
Poquoson City	2.21%	82.0
Portsmouth City	1.11%	43.5
Radford City	0.20%	18.0
Richmond City	1.26%	48.5
Roanoke City	1.90%	71.5
Salem City	0.80%	32.0
Staunton City	0.48%	21.0
Suffolk City	1.55%	58.5
Virginia Beach City	1.42%	54.0
Waynesboro City	0.12%	16.0
Williamsburg City	5.26%	127.0
Winchester City	3.01%	105.5

1

The statistical profile for Alleghany County reflects the impact of Clifton Forge City's reversion to town status on July 1, 2001. Given the municipal reclassification of the latter locality, a separate average has not been computed for this jurisdiction with respect to the 1997/1998-2001/2002 time frame.

REVENUE EFFORT, 2001/2002

Tables 3.1-3.9/Chart 3

Table 3.1
Descriptive Statistics
for
Revenue Effort, 2001/2002
by
Jurisdictional Class

	F	Revenue Effor	rt, 2001/2002)
	No. of Localities	Pct. of Localities	Mean	Median
Jurisdictional Class Counties Cities	95 39	70.9% 29.1%	.7941 1.3594	.7633 1.3495
All Jurisdictions	134	100.0%	. 9586	. 8479

Chart 3
Mean and Median Levels of Revenue Effort, 2001/2002
by
Jurisdictional Class

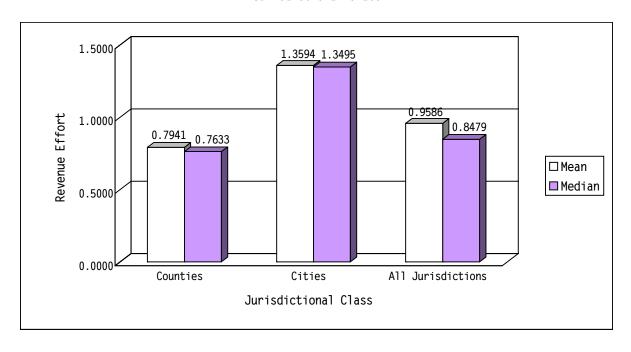


Table 3.2

Revenue Effort by Locality, 2001/2002

Rank Scores Relative Stress Scores 1=Highest Effort 69.85=Highest Stress 134=Lowest Effort 48.26=Lowest Stress

	Revenue		Relative
	Effort,	Rank	Stress
Locality	2001/2002	Score	Score
Accomack County	0.7894	76.0	52.28
	0.7694	97.0	
Alleghany County		28.0	51.59 59.48
Alleghany County/1	0.6778		50.49
Amelia County		117.0	
Amherst County	0.7667	84.0 121.0	51.92
Appomattox County	0.6632		50.26
Arlington County	1.0008	48.0	55.68
Augusta County	0.7095	106.0	51.00
Bath County	0.5516	131.0	48.47
Bedford County	0.7054	107.0	50.94
Bland County	0.7049	108.0	50.93
Botetourt County		111.0	50.86
Brunswick County		88.0	51.84
Buchanan County		35.0	58.02
Buckingham County	0.7462	96.0	51.59
Campbell County		94.0	51.64
Caroline County	0.8241	70.0	52.84
Carroll County	0.7751	79.0	52.06
Charles City County	1.0282	44.0	56.12
Charlotte County	0.8035	73.0	52.51
Chesterfield County	0.9139	56.0	54.28
Clarke County	0.6623	122.0	50.25
Craig County	0.7633	86.0	51.87
Culpeper County	0.8004	74.0	52.46
Cumberland County		65.0	53.53
Dickenson County	1.0310	40.0	57.13
Dinwiddie County	l .	66.0	53.32
Essex County	0.6849	113.0	50.61
Fairfax County	l .	54.0	54.53
Fauquier County	0.7536	93.0	51.71
Floyd County	0.6414	126.0	49.91
Fluvanna County	0.6582	124.0	50.18
Franklin County	0.5809	129.0	48.94
Frederick County	0.8510	67.0	53.27
Giles County	0.7708	83.0	51.99
Gloucester County	0.8842	62.0	53.81
Goochland County	0.5505	132.0	48.45
Grayson County		99.0	51.40
Greene County	0.8065	72.0	52.56
Greensville County	1.1772	34.0	58.51
Halifax County	0.5452	133.0	48.37
Hanover County	0.7325	100.0	51.37
Henrico County	0.9036	59.0	54.12
Henry County	0.7951	75.0	52.38

Table 3.2

Revenue Effort by Locality, 2001/2002

Rank Scores Relative Stress Scores 1=Highest Effort 69.85=Highest Stress 134=Lowest Effort 48.26=Lowest Stress

	Revenue Effort,	Rank	Relative Stress
Locality	2001/2002	Score	Score
Highland County	0.5865	128.0	49.03
Isle of Wight County	0.8715	64.0	53.60
James City County	0.9137	57.0	54.28
King and Queen County	1.2083	32.0	59.01
King George County	1.0062	47.0	55.76
King William County	0.7299	102.0	51.33
Lancaster County	0.5383	134.0	48.26
Lee County	0.6714	119.0	50.39
Loudoun County	0.8981	60.0	54.03
Louisa County	0.6861	112.0	50.63
Lunenburg County	0.6840	114.0	50.59
Madison County	0.7115	105.0	51.03
Mathews County	0.7467	95.0	51.60
Mecklenburg County	0.7591	90.0	51.80
Middlesex County	0.6729	118.0	50.42
Montgomery County	0.6681	120.0	50.34
Nelson County	0.7324	101.0	51.37
New Kent County	0.7040	109.0	50.91
Northampton County	0.7567	91.0	51.76
Northumberland County	0.6497	125.0	50.04
Nottoway County	0.7647	85.0	51.89
Orange County	0.7709	82.0	51.99
Page County	0.7411	98.0	51.51
Patrick County	0.6825	116.0	50.57
Pittsylvania County	0.5962	127.0	49.19
Powhatan County	0.7125	104.0	51.05
Prince Edward County	0.7605	89.0	51.82
Prince George County	0.8448	68.0	53.17
Prince William County	1.0752	42.0	56.87
Pulaski County	0.8951	61.0	53.98
Rappahannock County	0.5542	130.0	48.51
Richmond County	0.7540	92.0	51.72
Roanoke County	0.9472	51.0	54.82
Rockbridge County	0.7709	81.0	51.99
Rockingham County	0.7737	80.0	52.03
Russell County	0.7633	87.0	51.87
Scott County	0.6835	115.0	50.59
Shenandoah County	0.7226	103.0	51.21
Smyth County	0.8382	69.0	53.07
Southampton County	0.7806	77.0	52.14
Spotsylvania County	0.9048	58.0	54.14
Stafford County	0.9903	49.0	55.51
Surry County	0.8817	63.0	53.77
Sussex County	1.1920	33.0	58.74

Table 3.2

Revenue Effort by Locality, 2001/2002

Rank Scores Relative Stress Scores 1=Highest Effort 69.85=Highest Stress 134=Lowest Effort 48.26=Lowest Stress

	Revenue Effort,	Rank	Relative Stress
Locality	2001/2002 	Score	Score
Tazewell County	0.7755	78.0	52.06
Warren County	0.8160	71.0	52.71
Washington County	0.6606	123.0	50.22
Westmoreland County	0.7025	110.0	50.89
Wise County	0.9388	53.0	54.68
Wythe County	0.9405	52.0	54.71
York County	0.9662	50.0	55.12
Alexandria City	1.0225	45.0	56.02
Bedford City	1.2242	29.0	59.26
Bristol City	1.6187	5.0	65.59
Buena Vista City	1.3007	22.0	60.49
Charlottesville City	1.3311	21.0	60.98
Chesapeake City	1.2621	25.0	59.87
Clifton Forge City/1			
Colonial Heights City	1.2951	23.0	60.40
Covington City	1.8542	2.0	69.37
Danville City	1.2199	30.0	59.19
Emporia City	1.8842	1.0	69.85
Fairfax City	1.0895	41.0	57.10
Falls Church City	1.0745	43.0	56.86
Franklin City	1.4696	14.0	63.20
Fredericksburg City	1.3690	18.0	61.58
Galax City	1.3671	19.0	61.55
Hampton City	1.5081	10.0	63.82
Harrisonburg City	1.1284	37.0	57.72
Hopewell City	1.6004	7.0	65.30
Lexington City	1.3495	20.0	61.27
Lynchburg City	1.4907	11.0	63.54
Manassas City	1.2648	24.0	59.91
Manassas Park City	1.1462	36.0	58.01
Martinsville City	1.3785	16.0	61.74
Newport News City	1.5835	8.0	65.03
Norfolk City	1.7634	3.0	67.91
Norton City	1.5600	9.0	64.65
Petersburg City	1.4905	12.0	63.53
Poquoson City	0.9254	55.0	54.47
Portsmouth City	1.6519	4.0 46.0	66.12
Radford City	1.0211		56.00
Richmond City	1.6072	6.0	65.41
Roanoke City Salem City	1.4720 1.3695	13.0	63.24
Staunton City	1.2393	17.0	61.59
Suffolk City	1.2393	27.0 39.0	59.50 57.41
Virginia Beach City	1.1090	39.0	57.41 59.16
virginia beach city	1.21/9	51.0	53.10

Table 3.2 Revenue Effort by Locality, 2001/2002

Rank Scores

Winchester City

1=Highest Effort 69.85=Highest Stress 134=Lowest Effort 48.26=Lowest Stress Revenue Relative Effort, Rank Stress Locality 2001/2002 Score Score Waynesboro City 1.3853 15.0 61.85 Williamsburg City 1.2551 26.0 59.76

1.1173

Relative Stress Scores

38.0

57.55

1 Clifton Forge City reverted to the status of a subordinate town on July 1, 2001. Accordingly, with respect to the 2001/2002 interval, all baseline data for this jurisdiction are reflected in the effort profile relative to Alleghany County.

Table 3.3

		Reve Effo 2001/	rt,
		City	County
City	County	Value	Value
Alexandria City	Arlington County Fairfax County	1.0225 1.0225	1.0008 0.9295
Bedford City	Bedford County	1.0223	0.7054
Bristol City	Washington County	1.6187	0.6606
Buena Vista City	Rockbridge County	1.3007	0.7709
Charlottesville City	Albemarle County	1.3311	0.7461
Chesapeake City		1.2621	
Colonial Heights City	Chesterfield County	1.2951	0.9139
3 0	Prince George County	1.2951	0.8448
Covington City	Alleghany County	1.8542	1.2381
Danville City	Pittsylvania County	1.2199	0.5962
Emporia City	Greensville County	1.8842	1.1772
Fairfax City	Fairfax County	1.0895	0.9295
Falls Church City	Arlington County	1.0745	1.0008
	Fairfax County	1.0745	0.9295
Franklin City	Isle of Wight County	1.4696	0.8715
	Southampton County	1.4696	0.7806
Fredericksburg City	Spotsylvania County	1.3690	0.9048
	Stafford County	1.3690	0.9903
Galax City	Carroll County	1.3671	0.7751
	Grayson County	1.3671	0.7340
Hampton City	York County	1.5081	0.9662
Harrisonburg City	Rockingham County	1.1284	0.7737
Hopewell City	Chesterfield County	1.6004	0.9139
	Prince George County	1.6004	0.8448
Lexington City	Rockbridge County	1.3495	0.7709
Lynchburg City	Amherst County	1.4907	0.7667
	Bedford County	1.4907	0.7054
	Campbell County	1.4907	0.7494
Manassas City	Prince William County	1.2648	1.0752
Manassas Park City	Prince William County	1.1462	1.0752
Martinsville City	Henry County	1.3785	0.7951
Newport News City	Isle of Wight County	1.5835	0.8715
	James City County	1.5835	0.9137
	York County	1.5835	0.9662
Norfolk City		1.7634	
Norton City	Wise County	1.5600	0.9388
Petersburg City	Chesterfield County	1.4905	0.9139
	Dinwiddie County	1.4905	0.8539
Dogueson City	Prince George County	1.4905	0.8448
Poquoson City	York County	0.9254	0.9662
Portsmouth City	Montgomony County	1.6519	0 6601
Radford City	Montgomery County	1.0211	0.6681

Table 3.3

Revenue Effort

of
Adjacent Cities and Counties, 2001/2002

		Revenue	
		Effort,	
	ĺ	2001/2002	
		City	County
City	County	Value	Value
Radford City	Pulaski County	1.0211	0.8951
Richmond City	Chesterfield County	1.6072	0.9139
	Henrico County	1.6072	0.9036
Roanoke City	Roanoke County	1.4720	0.9472
Salem City	Roanoke County	1.3695	0.9472
Staunton City	Augusta County	1.2393	0.7095
Suffolk City	Isle of Wight County	1.1090	0.8715
	Southampton County	1.1090	0.7806
Virginia Beach City		1.2179	
Waynesboro City	Augusta County	1.3853	0.7095
Williamsburg City	James City County	1.2551	0.9137
	York County	1.2551	0.9662
Winchester City	Frederick County	1.1173	0.8510

Table 3.4

Ratio Scores for Adjacent Cities and Counties on Revenue Effort, 2001/2002

City	County	City/County Revenue Effort Ratio, 2001/2002
Alexandria City	Arlington County	1.02
Dadfand City	Fairfax County	1.10
Bedford City	Bedford County	1.74 1 2.45
Bristol City Buena Vista City	Washington County Rockbridge County	2.45 1.69
Charlottesville City	Albemarle County	I 1.78
Chesapeake City	Arbellar re Country	1.70
Colonial Heights City	Chesterfield County	I 1.42
coronial hergines oreg	Prince George County	1.53
Covington City	Alleghany County	1.50
Danville City	Pittsylvania County	2.05
Emporia City	Greensville County	1.60
Fairfax City	Fairfax County	1.17
Falls Church City	Arlington County	1.07
	Fairfax County	1.16
Franklin City	Isle of Wight County	1.69
	Southampton County	1.88
Fredericksburg City	Spotsylvania County	1.51
	Stafford County	1.38
Galax City	Carroll County	1.76
	Grayson County	1.86
Hampton City	York County	1.56
Harrisonburg City	Rockingham County	1.46
Hopewell City	Chesterfield County Prince George County	1.75 1 1.89
Lexington City	Rockbridge County	I 1.69
Lynchburg City	Amherst County	I 1.75
Lynchburg City	Bedford County	I 2.11
	Campbell County	1.99
Manassas City	Prince William County	1.18
Manassas Park City	Prince William County	1.07
Martinsville City	Henry County	1.73
Newport News City	Isle of Wight County	1.82
	James City County	1.73
	York County	1.64
Norfolk City		
Norton City	Wise County	1.66
Petersburg City	Chesterfield County	1.63
	Dinwiddie County	1.75
	Prince George County	1.76
Poquoson City	York County	0.96
Portsmouth City		
Radford City	Montgomery County	1.53

Table 3.4

Ratio Scores for Adjacent Cities and Counties on Revenue Effort, 2001/2002

		City/County Revenue Effort	ŀ
		Ratio.	_
City	County	2001/2002	
Radford City	Pulaski County	1.14	
Richmond City	Chesterfield County	1.76	
	Henrico County	1.78	
Roanoke City	Roanoke County	1.55	
Salem City	Roanoke County	1.45	
Staunton City	Augusta County	1.75	
Suffolk City	Isle of Wight County	1.27	
	Southampton County	1.42	
Virginia Beach City			
Waynesboro City	Augusta County	1.95	
Williamsburg City	James City County	1.37	
	York County	1.30	
Winchester City	Frederick County	1.31	

Table 3.5 Descriptive Statistics for

Revenue Effort, 2001/2002

by

Region and Jurisdictional Class

	Revenue Effort, 2001/2002			
	No. of Localities	Pct. of Localities	Mean	Median
Region Southwest Virginia (PD's 1, 2, 3)				
Jurisdictional Class Counties Cities	13	9.7% 2.2%	.8250 1.5153	.7751 1.5600
Sub-Group Summary	16	11.9%	. 9544	.8068
Southern Piedmont-Valley Industrial Zone (PD's 4, 5, 11, 12)				
Jurisdictional Class Counties Cities	16 8	11.9% 6.0%	.7603 1.3788	.7274 1.3740
Sub-Group Summary	24	17.9%	. 9664	.7829
Northern Valley (PD's 6, 7)				
Jurisdictional Class Counties Cities	10	7.5% 4.5%	.7185 1.2534	.7319 1.2700
Sub-Group Summary	16	11.9%	.9191	.7949
Northern Virginia (PD 8)				
Jurisdictional Class Counties Cities	4 5	3.0% 3.7%	.9759 1.1195	.9652 1.0895
Sub-Group Summary	9	6.7%	1.0557	1.0745
Northern Piedmont (PD's 9, 10, 16)				
Jurisdictional Class Counties Cities	14 2	10.4% 1.5%	.7818 1.3500	.7622 1.3500
Sub-Group Summary	16	11.9%	. 8528	.7857

Table 3.5 Descriptive Statistics for

Revenue Effort, 2001/2002 by Region and Jurisdictional Class

	Revenue Effort, 2001/2002			
	No. of Localities	Pct. of Localities	Mean	Median
Southside (PD's 13, 14, 19)				
Jurisdictional Class Counties Cities	15 4	11.2% 3.0%	.8213 1.5675	.7647 1.5454
Sub-Group Summary	19	14.2%	. 9784	. 8448
Richmond (PD 15)				
Jurisdictional Class Counties Cities	7 1	5.2% .7%	.7922 1.6072	.7325 1.6072
Sub-Group Summary	8	6.0%	. 8940	.8180
Chesapeake Fringe (PD's 17, 18, 22)				
Jurisdictional Class Counties	12	9.0%	.7598	.7383
Sub-Group Summary	12	9.0%	.7598	.7383
Tidewater (PD 23)				
Jurisdictional Class Counties Cities Sub-Group Summary	4 10 14	3.0% 7.5% 10.4%	.8830 1.3746 1.2341	.8926 1.3659 1.2365
All Jurisdictions	134	100.0%	. 9586	. 8479

	Revenue Effort, 2001/2002				
	No. of Localities	Pct. of Localities	Mean	Median	
Planning District LENOWISCO (PD 1)					
Jurisdictional Class Counties Cities	3 1	2.2%	.7646 1.5600	.6835 1.5600	
Sub-Group Summary	4	3.0%	. 9634	.8112	
Cumberland Plateau (PD 2)					
Jurisdictional Class Counties	4	3.0%	. 9444	. 9336	
Sub-Group Summary	4	3.0%	. 9444	.9336	
Mount Rogers (PD 3)					
Jurisdictional Class Counties Cities	6 2	4.5% 1.5%	.7755 1.4929	.7546 1.4929	
Sub-Group Summary	8	6.0%	. 9549	.8067	
New River Valley (PD 4)					
Jurisdictional Class Counties Cities	4 1	3.0%	.7438 1.0211	.7194 1.0211	
Sub-Group Summary	5	3.7%	.7993	.7708	
Roanoke Valley-Alleghany (PD 5)					
Jurisdictional Class Counties Cities	4 3	3.0%	.9124 1.5652	.8553 1.4720	
Sub-Group Summary	7	5.2%	1.1922	1.2381	

	Revenue Effort, 2001/2002			
	No. of Localities	Pct. of Localities	Mean	Median
Central Shenandoah (PD 6)				
Jurisdictional Class Counties Cities	5 5	3.7% 3.7%	.6785 1.2806	.7095 1.3007
Sub-Group Summary	10	7.5%	. 9795	.9511
Northern Shenandoah Valley (PD 7)				
Jurisdictional Class Counties Cities	5 1	3.7% .7%	.7586 1.1173	.7411 1.1173
Sub-Group Summary	6	4.5%	.8184	.7786
Northern Virginia (PD 8)				
Jurisdictional Class Counties Cities	4 5	3.0% 3.7%	.9759 1.1195	.9652 1.0895
Sub-Group Summary	9	6.7%	1.0557	1.0745
Rappahannock-Rapidan (PD 9)				
Jurisdictional Class Counties	5	3.7%	.7181	.7536
Sub-Group Summary	5	3.7%	.7181	.7536
Thomas Jefferson (PD 10)				
Jurisdictional Class Counties Cities	5 1	3.7% .7%	.7258 1.3311	.7324 1.3311
Sub-Group Summary	6	4.5%	.8267	.7392

	Revenue Effort, 2001/2002			
	No. of Localities	Pct. of Localities	Mean	Median
Region 2000 (PD 11)				
Jurisdictional Class Counties Cities	4 2	3.0% 1.5%	.7212 1.3575	.7274 1.3575
Sub-Group Summary	6	4.5%	. 9333	.7581
West Piedmont (PD 12)				
Jurisdictional Class Counties Cities	4 2	3.0% 1.5%	.6637 1.2992	. 6394 1 . 2992
Sub-Group Summary	6	4.5%	. 8755	.7388
Southside (PD 13)				
Jurisdictional Class Counties	3	2.2%	. 6888	.7591
Sub-Group Summary	3	2.2%	. 6888	.7591
Piedmont (PD 14)				
Jurisdictional Class Counties	7	5.2%	.7577	.7605
Sub-Group Summary	7	5.2%	.7577	.7605
Richmond Regional (PD 15)				
Jurisdictional Class Counties Cities	7 1	5.2% .7%	.7922 1.6072	.7325 1.6072
Sub-Group Summary	8	6.0%	. 8940	.8180

	Revenue Effort, 2001/2002			
	No. of Localities	Pct. of Localities	Mean	Median
RADCO (PD 16)				
Jurisdictional Class Counties Cities	4	3.0%	.9313 1.3690	.9475 1.3690
Sub-Group Summary	5	3.7%	1.0189	.9903
Northern Neck (PD 17)				
Jurisdictional Class Counties	4	3.0%	.6611	.6761
Sub-Group Summary	4	3.0%	.6611	.6761
Middle Peninsula (PD 18)				
Jurisdictional Class Counties	6	4.5%	.8212	.7383
Sub-Group Summary	6	4.5%	.8212	.7383
Crater (PD 19)				
Jurisdictional Class Counties Cities	5 4	3.7% 3.0%	.9899 1.5675	.8817 1.5454
Sub-Group Summary	9	6.7%	1.2466	1.1920
Accomack-Northampton (PD 22)				
Jurisdictional Class Counties	2	1.5%	. 7730	.7730
Sub-Group Summary	2	1.5%	.7730	.7730

	Revenue Effort, 2001/2002			
	No. of Localities	Pct. of Localities	Mean	Median
Hampton Roads (PD 23)				
Jurisdictional Class Counties Cities	4 10	3.0% 7.5%	.8830 1.3746	.8926 1.3659
Sub-Group Summary	14	10.4%	1.2341	1.2365
All Jurisdictions	134	100.0%	. 9586	.8479

Table 3.7 Descriptive Statistics for Revenue Effort, 2001/2002 by Population, 2001 and Jurisdictional Class

	F	Revenue Effor	rt, 2001/2002)
	No. of Localities	Pct. of Localities	Mean	Median
Population, 2001 100,000 or higher				
Jurisdictional Class Counties Cities	6 7	4.5% 5.2%	. 9535 1 . 4235	.9217 1.5081
Sub-Group Summary	13	9.7%	1.2066	1.0752
25,000 to 99,999				
Jurisdictional Class Counties Cities	39 9	29.1% 6.7%	.7968 1.3509	.7751 1.3311
Sub-Group Summary	48	35.8%	. 9007	.8082
10,000 to 24,999				
Jurisdictional Class Counties Cities	39 15	29.1% 11.2%	.7691 1.2590	.7324 1.2551
Sub-Group Summary	54	40.3%	. 9052	.7677
9,999 or lower				
Jurisdictional Class Counties Cities	11 8	8.2% 6.0%	.7861 1.5012	.7540 1.4184
Sub-Group Summary	19	14.2%	1.0872	1.0282
All Jurisdictions	134	100.0%	. 9586	. 8479

Table 3.8 Descriptive Statistics for

Revenue Effort, 2001/2002

by

Percentage Change in Population, 1997-2001 and Jurisdictional Class

	F	Revenue Effor	rt, 2001/2002)
	No. of Localities	Pct. of Localities	Mean	Median
Pct. Change in Population, 1997-2001 10.00% or higher				
Jurisdictional Class Counties Cities	11 2	8.2% 1.5%	.9202 1.1276	.9048 1.1276
Sub-Group Summary	13	9.7%	. 9521	.9137
5.00% to 9.99%				
Jurisdictional Class Counties Cities	26 8	19.4% 6.0%	.7751 1.1563	.7578 1.1229
Sub-Group Summary	34	25.4%	. 8648	.8082
0.01% to 4.99%				
Jurisdictional Class Counties Cities	45 11	33.6% 8.2%	.7855 1.3259	.7633 1.2648
Sub-Group Summary	56	41.8%	.8916	.7723
No change or decline				
Jurisdictional Class Counties Cities	13 18	9.7% 13.4%	.7552 1.4959	.7049 1.4813
Sub-Group Summary	31	23.1%	1.1853	1.3495
All Jurisdictions	134	100.0%	.9586	. 8479

Table 3.9 Descriptive Statistics for

Revenue Effort, 2001/2002

by

Functional Performance Index, 2001/2002 and

Jurisdictional Class

	I	Revenue Effor	rt, 2001/2002	2
	No. of Localities	Pct. of Localities	Mean	Median
Performance Index, 2001/2002 \$2,340.02 to \$2,404.27				
Jurisdictional Class Counties Cities	23 20	17.2% 14.9%	.8810 1.3621	.8842 1.3320
Sub-Group Summary	43	32.1%	1.1048	1.0752
\$2,329.81 to \$2,340.01				
Jurisdictional Class Counties Cities	17 7	12.7% 5.2%	.7832 1.3398	.7467 1.3695
Sub-Group Summary	24	17.9%	. 9455	. 8345
\$2,262.56 to \$2,329.80				
Jurisdictional Class Counties Cities	31 4	23.1% 3.0%	.7523 1.2767	.7536 1.3251
Sub-Group Summary	35	26.1%	.8122	.7708
\$2,058.12 to \$2,262.55				
Jurisdictional Class Counties Cities	24 8	17.9% 6.0%	.7725 1.4113	.7566 1.3623
Sub-Group Summary	32	23.9%	. 9322	.7692
All Jurisdictions	134	100.0%	. 9586	. 8479

CHANGE IN REVENUE EFFORT, 1997/1998-2001/2002

Tables 4.1-4.5/Charts 4.1-4.2

Table 4.1 Mean Level of

Revenue Effort, 1997/1998-2001/2002 by Jurisdictional Class

	Fiscal Period					
	1997/1998 1998/1999 1999/2000 2000/2001 200					
Jurisdictional Class Counties Cities	.7576 1.2742	.7846 1.3078	.7976 1.3442	.8164 1.3466	.7941 1.3594	
All Jurisdictions	. 9080	. 9369	. 9567	.9707	. 9586	

Table 4.2
Median Level
of
Revenue Effort, 1997/1998-2001/2002
by
Jurisdictional Class

	Fiscal Period				
	1997/1998	1998/1999	1999/2000	2000/2001	2001/2002
Jurisdictional Class Counties Cities	.7337 1.2490	.7673 1.3018	.7868 1.3163	.7827 1.3380	.7633 1.3495
All Jurisdictions	. 8043	.8279	.8480	. 8595	.8479

The mean and median statistics across the 1997/1998-2000/2001 interval are based upon the effort scores for 95 counties and 39 independent cities (excluding Clifton Forge). The computations relative to 2001/2002 take cognizance of the latter jurisdiction as a subordinate town within Alleghany County.

Chart 4.1
Mean Level of Revenue Effort, 1997/1998-2001/2002
by
Jurisdictional Class

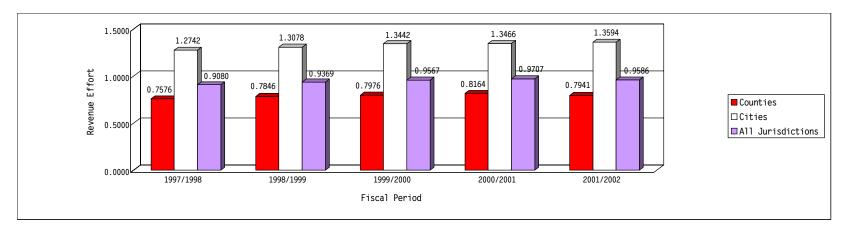


Chart 4.2
Median Level of Revenue Effort, 1997/1998-2001/2002
by
Jurisdictional Class

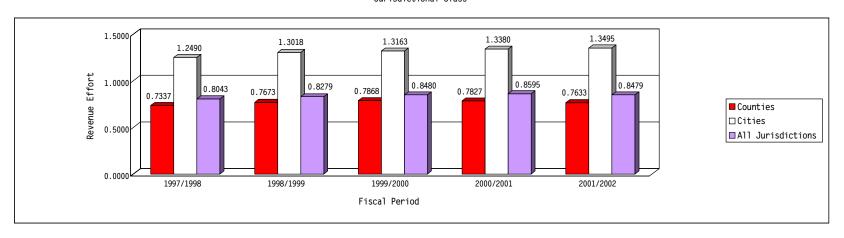


Table 4.3

Revenue Effort by Locality, 1997/1998-2001/2002

	Revenue	2	Revenue	2	Revenue	2	Revenue	2	Revenue	3
	Effort,	Rank	Effort,	Rank	Effort,	Rank	Effort,	Rank	Effort,	Rank
Locality	1997/1998	Score	1998/1999	Score	1999/2000	Score	2000/2001	Score	2001/2002	Score
Accomack County	0.7895	72.0	0.8023	75.0	0.8024	82.0	0.7995	83.0	0.7894	76.0
Albemarle County	0.7018	94.0	0.7248	96.0	0.7399	94.0	0.7052	111.0	0.7461	97.0
Alleghany County/1	1.1718	30.0	1.2660	26.0	1.2840	27.0	1.4592	12.0	1.2381	28.0
Amelia County	0.8500	64.0	0.8252	69.0	0.7278	97.0	0.7117	108.0	0.6778	117.0
Amherst County	0.6754	101.0	0.7057	100.0	0.7056	104.0	0.8183	78.0	0.7667	84.0
Appomattox County	0.6243	117.0	0.6018	125.0	0.6275	122.0	0.6716	120.5	0.6632	121.0
Arlington County	0.9940	48.0	0.9822	49.0	0.9852	48.0	0.9656	51.0	1.0008	48.0
Augusta County	0.6744	102.0	0.6803	108.0	0.6825	111.0	0.7020	112.0	0.7095	106.0
Bath County	0.5095	134.0	0.4556	135.0	0.5567	133.0	0.5895	131.0	0.5516	131.0
Bedford County	0.6171	119.5	0.6512	116.0	0.6631	116.0	0.7158	106.0	0.7054	107.0
Bland County	0.6167	121.0	0.7351	93.0	0.6503	119.0	0.6874	116.0	0.7049	108.0
Botetourt County	0.6633	107.0	0.7054	101.0	0.6933	107.0	0.7068	110.0	0.7009	111.0
Brunswick County	0.7134	92.0	0.7850	84.0	0.7796	90.0	0.8082	81.0	0.7619	88.0
Buchanan County	1.2584	21.0	1.3046	21.0	1.3481	21.0	1.5269	9.0	1.1470	35.0
Buckingham County	0.6002	122.0	0.6384	118.0	0.6215	124.0	0.7261	101.0	0.7462	96.0
Campbell County	0.7156	90.0	0.7071	99.0	0.7268	98.0	0.7766	90.0	0.7494	94.0
Caroline County	0.7994	70.0	0.7994	78.0	0.8341	72.0	0.8274	76.0	0.8241	70.0
Carroll County	0.6938	96.0	0.7594	90.0	0.7906	87.0	0.7549	94.5	0.7751	79.0
Charles City County	1.2142	29.0	1.2160	32.0	1.1153	41.0	1.2798	29.0	1.0282	44.0
Charlotte County	0.8049	68.0	0.8409	66.0	0.8474	70.0	0.8500	71.0	0.8035	73.0
Chesterfield County	0.8881	59.0	0.9031	58.0	0.9333	55.0	0.9175	56.0	0.9139	56.0
Clarke County	0.6883	98.0	0.6855	107.0	0.6927	108.0	0.6613	123.0	0.6623	122.0
Craig County	0.5756	125.0	0.6629	113.0	0.7168	102.0	0.6131	129.0	0.7633	86.5
Culpeper County	0.7897	71.0	0.8215	70.0	0.8479	69.0		74.0	ı	74.0
Cumberland County	0.6487	111.0	0.7808	86.0	0.7482	93.0	0.8974	61.0	0.8672	65.0
Dickenson County	0.9063	56.0	0.9266	52.0	0.9811	50.0	1.1777	37.0	1.0916	40.0
Dinwiddie County	0.7821	74.0	0.8016	76.0	0.8214	77.0	0.8665	66.0	0.8539	66.0
Essex County	0.6610	109.0	0.6865	106.0	0.8290	74.0	0.7163	105.0	0.6849	113.0
Fairfax County	0.9969	46.0	0.9894	47.0	0.9347	54.0	0.9319	55.0	0.9295	54.0
Fauguier County	0.9649	49.0	0.8211	71.0	0.7974	85.0	0.7539	96.0	0.7536	93.0
Floyd County	0.6355	115.0	0.6144	122.0	0.6370	121.0	0.6447	125.0	0.6414	126.0
Fluvanna County	0.6906	97.0	0.7042	104.0	0.6949	106.0	0.6884	115.0	0.6582	124.0
Franklin County	0.5571	130.0	0.5705	128.0	0.5755	129.0	0.6135	128.0	0.5809	129.0
Frederick County	0.9144	55.0	0.9037	57.0	0.9285	59.0	0.9588	53.0	0.8510	67.0
Giles County	0.7503	82.0	0.7342	94.0	0.8065	81.0	0.7871	86.0	0.7708	83.0
Gloucester County	0.8326	66.0	0.8795	61.0	0.8693	64.0	0.9055	59.0	0.8842	62.0
Goochland County	0.5160	132.0	0.6053	124.0	0.5854	126.0	0.5829	132.0	0.5505	132.0
Grayson County	0.5967	123.0	0.7022	105.0	0.6809	113.0	0.7227	103.0	0.7340	99.0
Greene County	0.7565	80.0	0.8501	65.0	0.8746	63.0	0.8557	69.0	0.8065	72.0
Greensville County	1.0495	42.0	1.2328	29.5	1.4518	11.0	1.2998	27.5	1.1772	34.0
Halifax County	0.5036	135.0	0.4980	134.0	0.5054	135.0	0.5495	134.0	0.5452	133.0
Hanover County	0.7322	89.0	0.7323	95.0	0.7173	101.0	0.7827	88.0	0.7325	100.0
Henrico County	0.8845	60.0	0.7823	60.0	0.8942	62.0	0.9153	57.0	0.7023	59.0
Henry County	0.6615	108.0	0.7364	92.0	0.7236	99.0	0.7527	97.0	0.7951	75.0
Highland County	0.6731	104.0	0.7304	126.0	0.5612	131.0	0.6176	127.0	0.7951	128.0
Isle of Wight County	0.9519	50.0	0.9553	50.0	0.9829	49.0	0.9346	54.0	0.8715	64.0
James City County	0.8835	61.0	0.8757	62.0	0.9299	58.0	0.8895	63.0	0.0713	57.0
King and Queen County	0.9147	54.0	1.0662	45.0		33.0		38.0	1.2083	32.0
King George County	1.0104	45.0	1.1629	36.0		39.0	1.0859	44.0	1.0062	47.0
King acorge country	1.0104	- J.∪	1.1023	50.0	1 1.1400	09.0	1.0009	++.∪	1.0002	٦/.∪

Table 4.3

Revenue Effort by Locality, 1997/1998-2001/2002

	Revenue	2	Revenue	2	Revenue	2	Revenue	2	Revenue	3
	Effort,	Rank								
Locality	1997/1998	Score	1998/1999	Score	1999/2000	Score	2000/2001	Score	2001/2002	Score
King William County	0.6455	113.0	0.6764	110.0	0.6923	109.0	0.7198	104.0	0.7299	102.0
Lancaster County	0.5368	131.0	0.5503	132.0	0.5359	134.0	0.5242	135.0	0.5383	134.0
Lee County	0.7602	78.5	0.6411	117.0	0.6738	114.0	0.6753	119.0	'	119.0
Loudoun County	0.9215	52.0	0.8988	59.0	0.8482	68.0	0.8667	65.0		60.0
Louisa County	0.7144	91.0	0.7049	103.0	0.7371	95.0	0.6840	118.0	'	112.0
Lunenburg County	0.8234	67.0	0.7926	80.0	0.8145	79.0	0.7802	89.0		114.0
Madison County	0.6346	116.0	0.6549	115.0	0.6217	123.0	0.7132	107.0	0.7115	105.0
Mathews County	0.6806	100.0	0.7091	98.0	0.7711	91.0	0.7256	102.0	'	95.0
Mecklenburg County	0.5118	133.0	0.5384	133.0	0.5786	128.0	0.6716	120.5		90.0
Middlesex County	0.6171	119.5	0.6355	119.0	0.6561	117.0	0.6581	124.0	0.6729	118.0
Montgomery County	0.6560	110.0	0.6630	112.0	0.6534	118.0	0.6939	114.0	0.6681	120.0
Nelson County	0.7541	81.0	0.7483	91.0	0.9442	53.0	0.7677	92.0	0.7324	101.0
New Kent County	0.7418	83.0	0.7053	102.0	0.7106	103.0	0.7093	109.0	0.7040	109.0
Northampton County	0.8962	58.0	0.8097	73.0	0.8291	73.0	0.8122	79.0	0.7567	91.0
Northumberland County	0.5659	128.0	0.5874	127.0	0.5831	127.0	0.6365	126.0	0.6497	125.0
Nottoway County	0.7106	93.0	0.8007	77.0	0.7823	89.0	0.7832	87.0	0.7647	85.0
Orange County	0.6735	103.0	0.7197	97.0	0.7506	92.0	0.7549	94.5	0.7709	81.5
Page County	0.6686	105.0	0.6112	123.0	0.6952	105.0	0.8098	80.0	0.7411	98.0
Patrick County	0.5642	129.0	0.5652	131.0	0.6813	112.0	0.7381	100.0	0.6825	116.0
Pittsylvania County	0.5690	127.0	0.5663	130.0	0.5703	130.0	0.5904	130.0	0.5962	127.0
Powhatan County	0.6196	118.0	0.6624	114.0	0.6645	115.0	0.8633	68.0	0.7125	104.0
Prince Edward County	0.7371	86.0	0.7663	89.0	0.7979	84.0	0.7897	85.0	0.7605	89.0
Prince George County	0.7684	75.0	0.7728	87.0	0.8552	66.0	0.8361	73.0	0.8448	68.0
Prince William County	1.1247	37.0	1.1310	38.0	1.1450	37.0	1.1269	42.0	1.0752	42.0
Pulaski County	0.7602	78.5	0.7851	82.5	0.8076	80.0	0.8061	82.0	0.8951	61.0
Rappahannock County	0.5701	126.0	0.6248	121.0	0.5569	132.0	0.5611	133.0	0.5542	130.0
Richmond County	0.6812	99.0	0.8306	68.0	0.8390	71.0	0.7744	91.0	0.7540	92.0
Roanoke County	0.9168	53.0	0.9040	56.0	0.9231	60.0	0.9013	60.0	0.9472	51.0
Rockbridge County	0.8037	69.0	0.8399	67.0	0.8288	75.0	0.8658	67.0	0.7709	81.5
Rockingham County	0.7619	76.5	0.8161	72.0	0.8539	67.0	0.8545	70.0	0.7737	80.0
Russell County	0.7395	84.0	0.6795	109.0	0.7328	96.0	0.7484	98.0	0.7633	86.5
Scott County	0.5804	124.0	0.5691	129.0	0.5971	125.0	0.6871	117.0	0.6835	115.0
Shenandoah County	0.6976	95.0	0.9259	53.0	0.7222	100.0	0.6955	113.0	0.7226	103.0
Smyth County	0.7848	73.0	0.8040	74.0	0.8177	78.0	0.8459	72.0	0.8382	69.0
Southampton County	0.7619	76.5	0.7878	81.0	0.7868	88.0	0.8237	77.0	0.7806	77.0
Spotsylvania County	0.8680	62.0	0.9085	55.0	0.9329	56.0	0.9114	58.0	0.9048	58.0
Stafford County	0.9035	57.0	0.9170	54.0	0.9881	47.0	1.0239	48.0	0.9903	49.0
Surry County	0.7389	85.0	0.7673	88.0	0.7907	86.0	0.7990	84.0	0.8817	63.0
Sussex County	1.1389	34.0	1.4211	10.0	1.0335	46.0	1.2475	33.0	1.1920	33.0
Tazewell County	0.6473	112.0	0.6673	111.0	0.6847	110.0	0.7578	93.0	0.7755	78.0
Warren County	0.7337	88.0	0.7975	79.0	0.8001	83.0	0.8313	75.0	0.8160	71.0
Washington County	0.6448	114.0	0.6293	120.0	0.6481	120.0	0.6634	122.0	0.6606	123.0
Westmoreland County	0.6642	106.0	0.7851	82.5	0.8225	76.0	0.7421	99.0		110.0
Wise County	0.8467	65.0	0.8670	64.0	0.9306	57.0	1.0385	46.0		53.0
Wythe County	0.7367	87.0	0.7838	85.0	0.8570	65.0	0.8936	62.0	0.9405	52.0
York County	0.9960	47.0	0.9448	51.0	0.9660	52.0	0.9593	52.0		50.0
Alexandria City	1.0945	38.0	1.0894	43.0	1.0742	43.0	1.0316	47.0		45.0
Bedford City	1.1671	31.0	1.1615	37.0	1.2571	30.0	1.2250	34.0	'	29.0
Bristol City	1.3721	12.0		8.0	•	7.0	1.6225	5.0		5.0
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Table 4.3

Revenue Effort by Locality, 1997/1998-2001/2002

	Revenue	2 Rank	Revenue Effort,	2 Rank	Revenue Effort,	2 Rank	Revenue	2 Rank	Revenue Effort,	3 Rank
Locality	1997/1998	Score	1998/1999	Score	1999/2000	Score	2000/2001	Score	2001/2002	Score
Buena Vista City	 1.2416	23.0	 1.3454	18.0	 1.3107	25.0	l 1.3354	24.0 l	1.3007	22.0
Charlottesville City	1.3740	11.0	1.3018	23.0		23.0	1.3742	19.0	1.3311	21.0
Chesapeake City	1.2175	28.0	1.2345	28.0		28.0	1.2605	31.0	1.2621	25.0
Clifton Forge City/1	1.2829	18.0	1.3704	16.0		20.0	1.4125	16.0		
Colonial Heights City	1.2184	27.0	1.2416	27.0	'	29.0	1.2998	27.5	1.2951	23.0
Covington City	1.6164	3.0	1.7903	1.0		1.0	1.8721	1.0	1.8542	2.0
Danville City	1.0131	44.0	1.1006	40.0		40.0	1.1919	36.0	1.2199	30.0
Emporia City	1.5123	6.0	1.6760	3.0		3.0	1.8370	2.0	1.8842	1.0
Fairfax City	1.1604	32.0	1.1727	35.0		35.0	1.1399	39.0 İ	1.0895	41.0
Falls Church City	1.0532	40.0	1.0890	44.0	1.0630	44.0	1.0161	49.0	1.0745	43.0
Franklin City	1.2699	20.0	1.3777	15.0		31.0	1.3086	26.0	1.4696	14.0
Fredericksburg City	1.3126	16.0	1.4137	13.0	1.4499	12.0	1.3993	17.0	1.3690	18.0
Galax City	1.3288	15.0	1.3675	17.0	1.3785	17.0	1.3380	23.0	1.3671	19.0
Hampton City	1.4708	7.0	1.5160	7.0	1.4919	8.0	1.5000	10.0	1.5081	10.0
Harrisonburg City	1.0459	43.0	1.0971	42.0	1.1437	38.0	1.1371	40.0	1.1284	37.0
Hopewell City	1.5308	4.0	1.6565	4.0	1.7967	2.0	1.6928	4.0	1.6004	7.0
Lexington City	1.1290	36.0	1.2170	31.0	1.3132	24.0	1.3601	20.0	1.3495	20.0
Lynchburg City	1.4140	9.0	1.4504	9.0	1.4909	9.0	1.5366	8.0	1.4907	11.0
Manassas City	1.0527	41.0	1.1961	33.0	1.1991	34.0	1.2186	35.0	1.2648	24.0
Manassas Park City	1.2490	22.0	1.3258	20.0	1.3628	18.0	1.3105	25.0	1.1462	36.0
Martinsville City	1.2262	25.0	1.2982	24.0	1.3392	22.0	1.4343	15.0	1.3785	16.0
Newport News City	1.6575	2.0	1.5377	6.0	1.5770	6.0	1.5512	7.0	1.5835	8.0
Norfolk City	1.7068	1.0	1.6897	2.0	1.7796	4.0	1.7492	3.0	1.7634	3.0
Norton City	1.2261	26.0	1.2328	29.5	1.2906	26.0	1.2648	30.0	1.5600	9.0
Petersburg City	1.3717	13.0	1.4202	11.0	1.4267	13.0	1.4465	13.0	1.4905	12.0
Poquoson City	0.8559	63.0	0.8693	63.0		61.0	0.8702	64.0	0.9254	55.0
Portsmouth City	1.5278	5.0	1.5380	5.0	1.6206	5.0	1.6068	6.0	1.6519	4.0
Radford City	0.9396	51.0	0.9849	48.0	0.9723	51.0	1.0060	50.0	1.0211	46.0
Richmond City	1.4507	8.0	1.4163	12.0		10.0	1.4968	11.0	1.6072	6.0
Roanoke City	1.3870	10.0	1.3038	22.0		14.0	1.4404	14.0	1.4720	13.0
Salem City	1.2774	19.0	1.2672	25.0		19.0	1.3414	21.0	1.3695	17.0
Staunton City	1.1524	33.0	1.1771	34.0		32.0	1.2505	32.0	1.2393	27.0
Suffolk City	1.2319	24.0	1.0438	46.0		45.0	1.0656	45.0	1.1090	39.0
Virginia Beach City	1.1308	35.0	1.1095	39.0		36.0	1.1298	41.0	1.2179	31.0
Waynesboro City	1.3482	14.0	1.3839	14.0		16.0	1.3399	22.0	1.3853	15.0
Williamsburg City	1.3024	17.0	1.3440	19.0		15.0	1.3944	18.0	1.2551	26.0
Winchester City	1.0570	39.0	1.0975	41.0	1.1114	42.0	1.1228	43.0	1.1173	38.0

¹ Clifton Forge City assumed the status of a subordinate town on July 1, 2001. Accordingly, with respect to the 2001/2002 time span, all baseline data for this jurisdiction are reflected in the effort profile relative to Alleghany County.

²

The rank score of a given locality may vary from 1 (highest effort) to 135 (lowest effort).

Because of the Clifton Forge reversion, the highest and lowest effort values in the statewide distribution are ranked 1 and 134, respectively.

 $\label{eq:Table 4.4} % \end{substitute} Table 4.4$ Rates of Change in Revenue Effort by Locality, 1997/1998-2001/2002

	Percentage		Percentage		Percentage		Percentage	
	Change		Change		Change		Change	
	in		in		in		in	
	Revenue		Revenue		Revenue		Revenue	
	Effort		Effort		Effort		Effort	
	from		from		from		from	
	1997/1998	2	1998/1999	2	1999/2000	2	2000/2001	3
	to	Rank	l to	Rank	to	Rank	to	Rank
Locality	1998/1999 	Score	1999/2000	Score	2000/2001	Score	2001/2002	Score
Accomack County	1.62%	81.0	0.02%	98.0	-0.37%	81.0	-1.27%	78.0
Albemarle County	3.27%	61.5	2.08%	73.0	-4.69%	122.0		10.0
Alleghany County/1	8.04%	27.0		77.5	13.65%	12.0	'	131.0
Amelia County	-2.93%	119.0	-11.80%	133.0	•	102.0		104.0
Amherst County	4.49%	48.0	-0.02%	99.0	15.96%	8.0	-6.30%	114.0
Appomattox County	-3.61%	121.0		39.0	7.03%	23.0		77.0
Arlington County	-1.18%	109.5	0.30%	96.0	-1.99%	97.0	3.65%	19.0
Augusta County	0.87%	87.0		93.0	2.85%	53.0	'	44.0
Bath County	-10.58%	131.0		2.0	5.89%	28.0		115.5
Bedford County	5.52%	41.0		74.0	7.94%	21.0	'	80.5
Bland County	19.20%	5.0		132.0	5.70%	29.0	1	30.0
Botetourt County	6.34%	37.0	-1.71%	112.0	1.94%	59.0		71.0
Brunswick County	10.04%	19.0		102.0	3.67%	43.0	'	112.0
Buchanan County	3.67%	57.0	3.34%	47.5	13.26%	13.0	'	134.0
Buckingham County	6.38%	36.0	-2.66%	120.0	16.84%	5.0	2.76%	25.0
Campbell County	-1.18%	109.5	2.78%	60.0	6.86%	24.0		93.0
Caroline County	0.01%	96.5	4.34%	37.0	-0.81%	87.0	-0.39%	59.0
Carroll County	9.45%	21.0	4.11%	43.0	-4.52%	120.0	2.68%	28.0
Charles City County	0.15%	95.0		129.0	14.75%	10.0	-19.66%	133.0
Charlotte County	4.48%	49.0		87.0	0.31%	73.0	-5.47%	110.0
Chesterfield County	1.70%	80.0	3.34%	47.5	-1.69%	95.0	-0.40%	60.0
Clarke County	-0.41%	98.0		82.0	-4.53%	121.0		51.0
Craig County	15.16%	11.0		15.0	-14.47%	134.0	'	1.0
Culpeper County	4.02%	51.0		50.0	-1.62%	93.0		97.0
Cumberland County	20.36%	4.0		124.0	19.94%	4.0	1	92.0
Dickenson County	2.25%	76.0	5.88%	24.0	20.04%	3.0	-7.31%	119.0
Dinwiddie County	2.49%	72.0	2.47%	68.0	5.49%	30.0	'	80.5
Essex County	3.86%	53.0		3.0	-13.60%	133.0	'	98.0
Fairfax County	-0.75%	102.0		126.0	-0.30%	80.0	'	57.0
Fauquier County	-14.90%	133.0	-2.89%	121.0	-5.46%	126.0	1	53.0
Floyd County	-3.31%	120.0		45.0	1.21%	65.0		63.5
Fluvanna County	1.97%	78.0		106.0	•	89.0		99.0
Franklin County	2.40%	74.5		84.0		25.0		107.0
Frederick County	-1.17%	108.0		62.0	3.26%	49.0		128.0
Giles County	-2.15%	115.0		9.0	-2.41%	107.0		83.0
Gloucester County	5.64%	40.0	-1.16%	104.0	4.16%	39.0	-2.36%	85.0
Goochland County	17.32%	9.0		123.0	-0.44%	82.0		111.0
Grayson County	17.68%	7.0		122.0	•	27.0		41.0
Greene County	12.37%	15.0		56.0	-2.16%	100.0		113.0
Greensville County	17.46%	8.0		5.0	-10.47%	132.0		123.0
Halifax County	-1.11%	107.0		76.0	8.72%	19.0		69.0
Hanover County	0.01%	96.5	-2.04%	115.0	9.11%	18.0	-6.42%	115.5

 $\label{eq:Table 4.4} % \end{substitute} Table 4.4$ Rates of Change in Revenue Effort by Locality, 1997/1998-2001/2002

	Percentage		Percentage		Percentage		Percentage	
	Change		Change		Change		Change	
	in		in		in		in	
	Revenue		Revenue		Revenue		Revenue	
	Effort		Effort		Effort		Effort	
	from		from		from		from	
	1997/1998	2	1998/1999	2	1999/2000	2	2000/2001	3
	to	Rank	l to	Rank	to	Rank	to	Rank
Locality	1998/1999	Score	1999/2000	Score	2000/2001	Score	2001/2002	Score
Henrico County	0.30%	93.0	0.80%	85.5	2.37%	55.0	-1.29%	79.0
Henry County	11.32%	16.0	-1.73%	113.0	4.01%	40.0	5.63%	12.0
Highland County	-11.71%	132.0	-5.56%	127.0	10.04%	16.0	-5.03%	105.0
Isle of Wight County	0.35%	92.0	2.89%	55.0	-4.91%	124.0	-6.75%	117.0
James City County	-0.88%	105.0	6.19%	23.0	-4.35%	118.0	2.73%	26.0
King and Queen County	16.57%	10.0	14.52%	6.0	-5.08%	125.0	4.25%	15.0
King George County	15.08%	12.0	-1.94%	114.0	-4.77%	123.0	-7.34%	120.0
King William County	4.78%	45.0	2.35%	70.0	3.97%	41.0	1.41%	43.0
Lancaster County	2.52%	71.0	-2.62%	119.0	-2.18%	101.0	2.70%	27.0
Lee County	-15.67%	135.0	5.10%	28.0	0.22%	75.0	-0.57%	65.0
Loudoun County	-2.47%	118.0	-5.62%	128.0	2.18%	57.0	3.62%	20.0
Louisa County	-1.34%	111.0	4.57%	35.0	-7.21%	129.0	0.31%	50.0
Lunenburg County	-3.74%	122.0	2.77%	61.0	-4.22%	117.0	-12.32%	129.0
Madison County	3.19%	64.0	-5.07%	125.0	14.72%	11.0	-0.24%	56.0
Mathews County	4.19%	50.0	8.75%	11.0	-5.90%	128.0	2.90%	23.0
Mecklenburg County	5.19%	42.0	7.48%	20.0	16.07%	7.0	13.03%	3.0
Middlesex County	2.99%	67.0	3.25%	49.0	0.29%	74.0	2.25%	33.0
Montgomery County	1.07%	85.0	-1.45%	109.0	6.21%	26.0	-3.72%	95.0
Nelson County	-0.77%	103.0	26.19%	1.0	-18.69%	135.0	-4.60%	103.0
New Kent County	-4.92%	123.0	0.76%	88.0	-0.18%	78.0	-0.76%	67.5
Northampton County	-9.65%	130.0	2.40%	69.0	-2.03%	99.0	-6.84%	118.0
Northumberland County	3.81%	56.0	-0.74%	103.0	9.16%	17.0	2.08%	38.5
Nottoway County	12.67%	14.0	-2.30%	116.0	0.12%	76.0	-2.37%	86.0
Orange County	6.87%	33.0	4.30%	38.0	0.57%	70.0	2.12%	36.0
Page County	-8.59%	129.0	13.74%	7.0	16.50%	6.0	-8.48%	122.0
Patrick County	0.17%	94.0	20.55%	4.0	8.34%	20.0	-7.53%	121.0
Pittsylvania County	-0.47%	99.5	0.70%	89.0	3.52%	46.0	0.99%	46.0
Powhatan County	6.91%	32.0	0.31%	95.0	29.92%	1.0	-17.47%	132.0
Prince Edward County	3.96%	52.0	4.12%	42.0	-1.02%	90.0	-3.70%	94.0
Prince George County	0.57%	89.0	10.67%	8.0	-2.24%	103.0	1.04%	45.0
Prince William County		90.0	l .	80.0	-1.59%	92.0		102.0
Pulaski County	3.27%	61.5	2.86%	57.0	-0.19%	79.0	11.04%	5.0
Rappahannock County	9.59%	20.0	-10.87%	131.0	0.75%	68.0	-1.24%	76.0
Richmond County	21.93%	3.0	1.01%	83.0	-7.69%	130.0	-2.64%	88.0
Roanoke County	-1.40%	112.0	2.11%	72.0	-2.36%	105.5	5.09%	14.0
Rockbridge County	4.50%	47.0	-1.33%	107.0	4.46%	36.0	-10.96%	127.0
Rockingham County	7.12%	30.0	4.63%	34.0	0.06%	77.0	-9.46%	124.0
Russell County	-8.11%	128.0	7.84%	17.0	2.13%	58.0	2.00%	40.0
Scott County	-1.95%	114.0	4.92%	29.5	15.08%	9.0	-0.52%	63.5
Shenandoah County	32.72%	1.0	-22.00%	134.0	-3.70%	112.0	3.90%	17.0
Smyth County	2.44%	73.0	1.70%	75.0	3.45%	48.0	-0.91%	74.0
Southampton County	3.41%	59.0	-0.13%	100.0	4.70%	33.0	-5.24%	106.0

 $\label{eq:Table 4.4} % \end{substitute} Table 4.4$ Rates of Change in Revenue Effort by Locality, 1997/1998-2001/2002

	Percentage		Percentage		Percentage		Percentage	
	Change		Change		Change		Change	
	in		in		l in		l in	
	Revenue		Revenue		Revenue		Revenue	
	Effort		Effort		Effort		Effort	
	from		from		from		from	
	1997/1998	2	1998/1999	2	1999/2000	2	2000/2001	3
	to	Rank	l to	Rank	to	Rank	to	Rank
Locality	1998/1999 	Score	1999/2000	Score	2000/2001	Score	2001/2002	Score
Spotsylvania County	4.66%	46.0	2.69%	63.0	-2.31%	104.0		66.0
Stafford County	1.49%	83.0	7.76%	18.0	3.62%	44.0	-3.28%	91.0
Surry County	3.83%	54.5	3.06%	53.0	1.04%	66.0	10.36%	6.0
Sussex County	24.78%	2.0	-27.28%	135.0	20.71%	2.0	-4.44%	101.0
Tazewell County	3.08%	65.0	2.61%	64.0	10.68%	15.0	2.33%	32.0
Warren County	8.70%	22.0	0.32%	94.0	3.89%	42.0	-1.84%	82.0
Washington County	-2.40%	117.0	2.99%	54.0	2.35%	56.0	-0.42%	61.0
Westmoreland County	18.21%	6.0	4.75%	31.0	-9.76%	131.0	-5.34%	108.0
Wise County	2.40%	74.5	7.33%	21.0	11.60%	14.0	-9.61%	125.0
Wythe County	6.39%	35.0	9.34%	10.0	4.26%	38.0	5.25%	13.0
York County	-5.14%	124.0	2.25%	71.0	-0.70%	86.0	0.72%	48.0
Alexandria City	-0.47%	99.5	-1.39%	108.0	-3.97%	115.0	-0.88%	72.0
Bedford City	-0.48%	101.0	8.23%	14.0	-2.56%	108.0	-0.06%	54.0
Bristol City	6.97%	31.0	4.92%	29.5	5.37%	31.0	-0.23%	55.0
Buena Vista City	8.37%	25.0	-2.58%	118.0	1.88%	60.0	-2.60%	87.0
Charlottesville City	-5.26%	125.0	1.11%	81.0	4.40%	37.0	-3.14%	90.0
Chesapeake City	1.40%	84.0	2.60%	65.0	-0.49%	84.0	0.13%	52.0
Clifton Forge City/1	6.82%	34.0	-1.53%	110.0	4.67%	34.0		
Colonial Heights City	1.90%	79.0	1.42%	77.5	3.23%	50.0	-0.37%	58.0
Covington City	10.76%	18.0	4.03%	44.0	0.52%	72.0	-0.95%	75.0
Danville City	8.63%	23.0	3.60%	46.0	4.54%	35.0	2.35%	31.0
Emporia City	10.83%	17.0	6.40%	22.0	3.01%	52.0	2.57%	29.0
Fairfax City	1.06%	86.0	-0.45%	101.0	-2.36%	105.5	-4.42%	100.0
Falls Church City	3.40%	60.0	-2.38%	117.0	-4.42%	119.0	5.75%	11.0
Franklin City	8.49%	24.0	-9.53%	130.0	4.99%	32.0	12.31%	4.0
Fredericksburg City	7.71%	29.0	2.55%	66.5	-3.49%	111.0	-2.17%	84.0
Galax City	2.91%	68.0	0.80%	85.5	-2.94%	110.0	2.18%	35.0
Hampton City	3.07%	66.0	-1.59%	111.0	0.54%	71.0	0.54%	49.0
Harrisonburg City	4.90%	43.0	4.25%	40.0	-0.58%	85.0	-0.76%	67.5
Hopewell City	8.21%	26.0	8.47%	13.0	-5.78%	127.0	-5.46%	109.0
Lexington City	7.79%	28.0	7.90%	16.0	3.57%	45.0	-0.79%	70.0
Lynchburg City	2.57%	70.0	2.79%	58.5	3.07%	51.0	-2.98%	89.0
Manassas City	13.62%	13.0		97.0		62.5		18.0
Manassas Park City	6.15%	38.0		58.5	-3.84%	114.0	•	130.0
Martinsville City	5.87%	39.0		51.0		22.0	'	96.0
Newport News City	-7.23%	127.0		66.5		94.0		38.5
Norfolk City	-1.00%	106.0		27.0		96.0		47.0
Norton City	0.55%	91.0		33.0		98.0		2.0
Petersburg City	3.54%	58.0		91.0	1.39%	64.0	'	22.0
Poguoson City	1.57%	82.0		36.0		116.0		9.0
Portsmouth City	0.67%	88.0		26.0		88.0		24.0
Radford City	4.82%	44.0		105.0	•	47.0		42.0

Table 4.4 Rates of Change in Revenue Effort by Locality, 1997/1998-2001/2002

	Percentage		Percentage		Percentage		Percentage	
	Change		Change		Change		Change	
	in		in		in		in	
	Revenue		Revenue		Revenue		Revenue	
	Effort		Effort		Effort		Effort	
	from		from		from		from	
	1997/1998	2	1998/1999	2	1999/2000	2	2000/2001	3
	to	Rank	to	Rank	to	Rank	to	Rank
Locality	1998/1999	Score	1999/2000	Score	2000/2001	Score	2001/2002	Score
Richmond City	-2.37%	116.0	3.15%	52.0	2.46%	54.0	7.38%	8.0
Roanoke City	-6.00%	126.0	8.70%	12.0	1.63%	62.5	2.20%	34.0
Salem City	-0.80%	104.0	7.51%	19.0	-1.55%	91.0	2.10%	37.0
Staunton City	2.14%	77.0	5.50%	25.0	0.70%	69.0	-0.90%	73.0
Suffolk City	-15.27%	134.0	0.35%	92.0	1.73%	61.0	4.08%	16.0
Virginia Beach City	-1.88%	113.0	4.74%	32.0	-2.78%	109.0	7.80%	7.0
Waynesboro City	2.65%	69.0	0.65%	90.0	-3.81%	113.0	3.39%	21.0
Williamsburg City	3.20%	63.0	4.23%	41.0	-0.46%	83.0	-9.99%	126.0
Winchester City	3.83%	54.5	1.27%	79.0	1.03%	67.0	-0.49%	62.0

¹

The Alleghany County profile relative to the 2000/2001-2001/2002 interval captures the fiscal effort implications of Clifton Forge's city-to-town reversion across the latter period.

2

The rank score of a particular locality may vary from 1 (strongest change in effort) to 135 (weakest change in effort).

3

As a result of Clifton Forge's redefined municipal status, the strongest and weakest rates of change in the cross-jurisdictional distribution carry respective rankings of 1 and 134.

 $\label{eq:table 4.5}$ Average Percentage Change in Revenue Effort by Locality, 1997/1998-2001/2002

Rank Scores 1=Strongest Average Change in Effort 134=Weakest Average Change in Effort

Percentage Change in Revenue Effort. Rank 1997/1998-2001/2002 Score		Average	
Change in Revenue Effort. Rank 1997/1998-2001/2002 Score			
in Revenue Effort. Rank 1997/1998-2001/2002 Score		,	
Revenue Effort. Rank 1997/1998-2001/2002 Score		1	
Effort. Rank 1997/1998-2001/2002 Score		ı	
Accomack County		1	Rank
Accomack County	Locality	•	
Albemarle County Alleghany County/1 Amelia County Amelia County Amelia County Amerst County Appomattox County Appomattox County Alignation County Augusta County Bath County Bland County Bland County Bland County Brunswick County Buckingham County Caroline County Caroline County Caroline County Caroline County Charloste County Charloste County	• • • • • • • • • • • • • • • • • • • •		
Alleghany County/1	Accomack County	0.001%	107.0
Amelia County	Albemarle County	1.62%	65.0
Amherst County Appomattox County Appomattox County Arlington County Augusta County Bath County Bath County Boteounty Bote County Bote Bote Bote Bote Bote Bote Bote Bote	Alleghany County/1	1.99%	54.0
Appomattox County	Amelia County	-5.43%	133.0
Arlington County Augusta County 1.28% 1.28% 73.5 Bath County 2.77% 38.5 Bedford County 3.46% 28.5 Bland County 3.98% 23.0 Botetourt County 1.43% 69.0 Brunswick County 1.83% 60.0 Buchanan County 1.15% 118.0 Buckingham County 5.83% 7.0 Campbell County 1.24% 76.0 Caroline County 1.24% 76.0 Caroll County 2.93% 36.5 Charles City County 7.3.26% 130.0 Charlotte County 1.24% 89.5 Clarke County 1.25% 45.0 Essex County 1.26% 63.0 Fairfax County 1.225% 45.0 Essex County 1.24.0 Fauquier County 1.25% 45.0 Essex County 1.24.0 Fauquier County 1.25% 45.0 Essex County 1.24.0 Fauquier County 1.25% 45.0 Essex County 1.24.0 Fauquier County 1.24.0 Fauquier County 1.25% 45.0 Essex County 1.24.0 Fauquier County 1.24.0 Fauquier County 1.24% 79.0 Frederick County 1.24% 79.0 Frederick County 1.24% 79.0 Frederick County 1.22.0 Giles County 1.57% 67.0 Goochland County 1.55% 9.0 Greene County 1.84% 59.0	Amherst County	3.53%	27.0
Augusta County 1.28% 73.5 Bath County 2.77% 38.5 Bedford County 3.46% 28.5 Bland County 3.98% 23.0 Botetourt County 1.43% 69.0 Brunswick County 1.83% 60.0 Buchanan County 1.15% 118.0 Buckingham County 5.83% 7.0 Campbell County 1.24% 76.0 Caroline County 0.79% 88.0 Carroll County 2.93% 36.5 Charles City County -3.26% 130.0 Charles City County 0.02% 106.0 Charlotte County 0.02% 106.0 Chesterfield County 0.74% 89.5 Clarke County 0.74% 89.5 Clarke County 0.74% 89.5 Craig County 0.39% 100.0 Cumberland County 8.33% 2.0 Culpeper County 8.19% 3.0 Dickenson County 5.21% 11.0 Dinwiddie County 1.66% 63.0 Fairfa	Appomattox County	1.61%	66.0
Bath County 2.77% 38.5 Bedford County 3.46% 28.5 Bland County 3.98% 23.0 Botetourt County 1.43% 69.0 Brunswick County 1.83% 60.0 Buchanan County 1.15% 118.0 Buckingham County -1.15% 118.0 Buckingham County 5.83% 7.0 Campbell County 1.24% 76.0 Campbell County 0.79% 88.0 Carroline County 0.79% 88.0 Carroll County 2.93% 36.5 Charles City County -3.26% 130.0 Charles City County -0.02% 106.0 Charles City County 0.02% 106.0 Charles City County 0.74% 89.5 Clarke County 0.74% 89.5 Clarke County 0.74% 89.5 Craig County 0.39% 100.0 Cumberland County 8.19% 3.0 Dickenson County 5.21% 11.0	Arlington County	0.20%	103.0
Bedford County 3.46% 28.5 Bland County 3.98% 23.0 Botetourt County 1.43% 69.0 Brunswick County 1.83% 60.0 Buckanan County -1.15% 118.0 Buckingham County 5.83% 7.0 Campbell County 1.24% 76.0 Carroline County 0.79% 88.0 Carroll County 0.79% 88.0 Charles City County -3.26% 130.0 Charles City County 0.02% 106.0 Charles City County 0.74% 89.5 Clarke County 0.02% 106.0 Charles County 0.39% 100.0 Craig County 0.39% 100.0 Culpeper County 8.33% 2.0 Culpeper County 1.66%	Augusta County	1.28%	73.5
Bland County 3.98% 23.0 Botetourt County 1.43% 69.0 Brunswick County 1.83% 60.0 Buchanan County -1.15% 118.0 Buckingham County 5.83% 7.0 Campbell County 1.24% 76.0 Carroline County 0.79% 88.0 Carroll County 2.93% 36.5 Charles City County -3.26% 130.0 Charles City County 0.02% 106.0 Charlotte County 0.02% 106.0 Chesterfield County 0.74% 89.5 Clarke County 0.74% 89.5 Clarke County 0.74% 89.5 Clarke County 0.94% 115.0 Craig County 0.94% 115.0 Craig County 0.39% 100.0 Culpeper County 0.39% 100.0 Cumberland County 8.19% 3.0 Dickenson County 1.66% 63.0 Fairfax County 1.66% 63.0 <	Bath County	2.77%	38.5
Botetourt County 1.43% 69.0 Brunswick County 1.83% 60.0 Buchanan County -1.15% 118.0 Buckingham County 5.83% 7.0 Campbell County 1.24% 76.0 Caroline County 0.79% 88.0 Carroll County 1.293% 36.5 Charles City County -3.26% 130.0 Charles City County 0.02% 106.0 Charlotte County 0.02% 106.0 Charlotte County 0.74% 89.5 Clarke County 0.74% 89.5 Clarke County 0.74% 89.5 Clarke County 0.74% 115.0 Craig County 0.94% 115.0 Culpeper County 0.39% 100.0 Cumberland County 8.19% 3.0 Dickenson County 5.21% 11.0 Dinwiddie County 5.21% 11.0 Dinwiddie County 1.66% 63.0 Fauquier County -1.71% 124.0 <td>Bedford County</td> <td>3.46%</td> <td>28.5</td>	Bedford County	3.46%	28.5
Brunswick County 1.83% 60.0 Buchanan County -1.15% 118.0 Buckingham County 5.83% 7.0 Campbell County 1.24% 76.0 Carroline County 0.79% 88.0 Carroll County 0.79% 88.0 Carroll County 2.93% 36.5 Charles City County -3.26% 130.0 Charles City County 0.02% 106.0 Charles City County 0.74% 89.5 Charlotte County 0.74% 89.5 Clarke County 0.74% 89.5 Clarke County 0.94% 115.0 Craig County 8.33% 2.0 Culpeper County 0.39% 100.0 Cumberland County 8.19% 3.0 Dickenson County 5.21% 11.0 Dinwiddie County 2.25% 45.0 Essex County 1.66% 63.0 Fauquier County -1.71% 124.0 Fluvanna County -1.77% 119.0	Bland County	3.98%	23.0
Buchanan County 1.15% 118.0 Buckingham County 5.83% 7.0 Campbell County 1.24% 76.0 Carroline County 0.79% 88.0 Carroll County 2.93% 36.5 Charles City County -3.26% 130.0 Charles City County 0.02% 106.0 Charlotte County 0.74% 89.5 Clarke County -0.94% 115.0 Craig County 8.33% 2.0 Culpeper County 0.39% 100.0 Cumberland County 8.19% 3.0 Dickenson County 5.21% 11.0 Dinwiddie County 2.25% 45.0 Essex County 1.66% 63.0 Fairfax County -1.71% 124.0 Fauquier County -5.82% 134.0 Floyd County 0.26% 101.5 Fluvanna County -1.17% 119.0 Franklin County -1.17% 119.0 Frederick County -1.60% 37.0	Botetourt County	1.43%	69.0
Buckingham County 5.83% 7.0 Campbell County 1.24% 76.0 Caroline County 0.79% 88.0 Carroll County 2.93% 36.5 Charles City County -3.26% 130.0 Charles City County 0.02% 106.0 Charlet County 0.74% 89.5 Clarke County -0.94% 115.0 Craig County 8.33% 2.0 Culpeper County 0.39% 100.0 Cumberland County 8.19% 3.0 Dickenson County 5.21% 11.0 Dinwiddie County 2.25% 45.0 Essex County 1.66% 63.0 Fairfax County 1.71% 124.0 Fauquier County -5.82% 134.0 Floyd County 0.26% 101.5 Fluvanna County 1.17% 119.0 Franklin County -1.17% 119.0 Frederick County -1.60% 122.0 Giles County 0.80% 87.0 <td>Brunswick County</td> <td>1.83%</td> <td>60.0</td>	Brunswick County	1.83%	60.0
Campbell County 1.24% 76.0 Caroline County 0.79% 88.0 Carroll County 2.93% 36.5 Charles City County -3.26% 130.0 Charles City County 0.02% 106.0 Chesterfield County 0.74% 89.5 Clarke County -0.94% 115.0 Craig County 8.33% 2.0 Culpeper County 0.39% 100.0 Cumberland County 8.19% 3.0 Dickenson County 5.21% 11.0 Dinwiddie County 2.25% 45.0 Essex County 1.66% 63.0 Fairfax County -1.71% 124.0 Fauquier County -5.82% 134.0 Floyd County 0.26% 101.5 Fluvanna County -1.17% 119.0 Franklin County -1.17% 19.0 Frederick County -1.60% 37.0 Giles County 0.80% 87.0 Gloucester County 1.57% 67.0 Goochland County 5.59% 9.0 <	Buchanan County	-1.15%	118.0
Caroline County 0.79% 88.0 Carroll County 2.93% 36.5 Charles City County -3.26% 130.0 Charlotte County 0.02% 106.0 Chesterfield County 0.74% 89.5 Clarke County -0.94% 115.0 Craig County 8.33% 2.0 Culpeper County 0.39% 100.0 Cumberland County 8.19% 3.0 Dickenson County 5.21% 11.0 Dinwiddie County 2.25% 45.0 Essex County 1.66% 63.0 Fairfax County -1.71% 124.0 Fauquier County -5.82% 134.0 Floyd County 0.26% 101.5 Fluvanna County -1.17% 119.0 Franklin County -1.17% 19.0 Frederick County -1.60% 87.0 Gloucester County 1.57% 67.0 Goochland County 2.01% 52.0 Grayson County 5.59% 9.0	Buckingham County	5.83%	7.0
Carroll County 2.93% 36.5 Charles City County -3.26% 130.0 Charlotte County 0.02% 106.0 Chesterfield County 0.74% 89.5 Clarke County -0.94% 115.0 Craig County 8.33% 2.0 Culpeper County 0.39% 100.0 Cumberland County 8.19% 3.0 Dickenson County 5.21% 11.0 Dinwiddie County 2.25% 45.0 Essex County 1.66% 63.0 Fairfax County -1.71% 124.0 Fauquier County -5.82% 134.0 Floyd County 0.26% 101.5 Fluvanna County 1.17% 119.0 Franklin County 1.14% 79.0 Frederick County -1.60% 87.0 Gloucester County 1.57% 67.0 Goochland County 2.01% 52.0 Grayson County 5.59% 9.0 Greene County 1.84% 59.0 </td <td>Campbell County</td> <td>1.24%</td> <td>76.0</td>	Campbell County	1.24%	76.0
Charles City County -3.26% 130.0 Charlotte County 0.02% 106.0 Chesterfield County 0.74% 89.5 Clarke County -0.94% 115.0 Craig County 8.33% 2.0 Culpeper County 0.39% 100.0 Cumberland County 8.19% 3.0 Dickenson County 5.21% 11.0 Dinwiddie County 2.25% 45.0 Essex County 1.66% 63.0 Fairfax County -1.71% 124.0 Fauquier County -5.82% 134.0 Floyd County 0.26% 101.5 Fluvanna County -1.17% 119.0 Franklin County 1.14% 79.0 Frederick County -1.60% 122.0 Giles County 0.80% 87.0 Gloucester County 1.57% 67.0 Goochland County 2.01% 52.0 Grayson County 5.59% 9.0 Greene County 1.84% 59.0	Caroline County	0.79%	88.0
Charlotte County 0.02% 106.0 Chesterfield County 0.74% 89.5 Clarke County -0.94% 115.0 Craig County 8.33% 2.0 Culpeper County 0.39% 100.0 Cumberland County 8.19% 3.0 Dickenson County 5.21% 11.0 Dinwiddie County 2.25% 45.0 Essex County 1.66% 63.0 Fairfax County -1.71% 124.0 Fauquier County -5.82% 134.0 Floyd County 0.26% 101.5 Fluvanna County -1.17% 119.0 Franklin County 1.14% 79.0 Frederick County -1.60% 122.0 Giles County 0.80% 87.0 Gloucester County 1.57% 67.0 Goochland County 2.01% 52.0 Grayson County 5.59% 9.0 Greene County 1.84% 59.0	Carroll County	2.93%	36.5
Chesterfield County 0.74% 89.5 Clarke County -0.94% 115.0 Craig County 8.33% 2.0 Culpeper County 0.39% 100.0 Cumberland County 8.19% 3.0 Dickenson County 5.21% 11.0 Dinwiddie County 2.25% 45.0 Essex County 1.66% 63.0 Fairfax County -1.71% 124.0 Fauquier County -5.82% 134.0 Floyd County 0.26% 101.5 Fluvanna County -1.17% 119.0 Franklin County 1.14% 79.0 Frederick County -1.60% 122.0 Giles County 0.80% 87.0 Gloucester County 1.57% 67.0 Goochland County 2.01% 52.0 Grayson County 5.59% 9.0 Greene County 1.84% 59.0	Charles City County	-3.26%	130.0
Clarke County -0.94% 115.0 Craig County 8.33% 2.0 Culpeper County 0.39% 100.0 Cumberland County 8.19% 3.0 Dickenson County 5.21% 11.0 Dinwiddie County 2.25% 45.0 Essex County 1.66% 63.0 Fairfax County -1.71% 124.0 Fauquier County -5.82% 134.0 Floyd County 0.26% 101.5 Fluvanna County -1.17% 119.0 Franklin County 1.14% 79.0 Frederick County 0.80% 87.0 Gloucester County 0.80% 87.0 Goochland County 2.01% 52.0 Grayson County 5.59% 9.0 Greene County 1.84% 59.0	Charlotte County	0.02%	106.0
Craig County 8.33% 2.0 Culpeper County 0.39% 100.0 Cumberland County 8.19% 3.0 Dickenson County 5.21% 11.0 Dinwiddie County 2.25% 45.0 Essex County 1.66% 63.0 Fairfax County -1.71% 124.0 Fauquier County -5.82% 134.0 Floyd County 0.26% 101.5 Fluvanna County -1.17% 119.0 Franklin County 1.14% 79.0 Frederick County -1.60% 122.0 Giles County 0.80% 87.0 Gloucester County 1.57% 67.0 Goochland County 2.01% 52.0 Grayson County 5.59% 9.0 Greene County 1.84% 59.0	Chesterfield County	0.74%	89.5
Culpeper County 0.39% 100.0 Cumberland County 8.19% 3.0 Dickenson County 5.21% 11.0 Dinwiddie County 2.25% 45.0 Essex County 1.66% 63.0 Fairfax County -1.71% 124.0 Fauquier County -5.82% 134.0 Floyd County 0.26% 101.5 Fluvanna County -1.17% 119.0 Franklin County 1.14% 79.0 Frederick County -1.60% 122.0 Giles County 0.80% 87.0 Gloucester County 1.57% 67.0 Goochland County 2.01% 52.0 Grayson County 5.59% 9.0 Greene County 1.84% 59.0	Clarke County	-0.94%	115.0
Cumberland County 8.19% 3.0 Dickenson County 5.21% 11.0 Dinwiddie County 2.25% 45.0 Essex County 1.66% 63.0 Fairfax County -1.71% 124.0 Fauquier County -5.82% 134.0 Floyd County 0.26% 101.5 Fluvanna County -1.17% 119.0 Franklin County 1.14% 79.0 Frederick County -1.60% 122.0 Giles County 0.80% 87.0 Gloucester County 1.57% 67.0 Goochland County 2.01% 52.0 Grayson County 5.59% 9.0 Greene County 1.84% 59.0	Craig County	8.33%	2.0
Dickenson County 5.21% 11.0 Dinwiddie County 2.25% 45.0 Essex County 1.66% 63.0 Fairfax County -1.71% 124.0 Fauquier County -5.82% 134.0 Floyd County 0.26% 101.5 Fluvanna County -1.17% 119.0 Franklin County 1.14% 79.0 Frederick County -1.60% 122.0 Giles County 0.80% 87.0 Gloucester County 1.57% 67.0 Goochland County 2.01% 52.0 Grayson County 5.59% 9.0 Greene County 1.84% 59.0	Culpeper County	0.39%	100.0
Dinwiddie County 2.25% 45.0 Essex County 1.66% 63.0 Fairfax County -1.71% 124.0 Fauquier County -5.82% 134.0 Floyd County 0.26% 101.5 Fluvanna County -1.17% 119.0 Franklin County 1.14% 79.0 Frederick County -1.60% 122.0 Giles County 0.80% 87.0 Gloucester County 1.57% 67.0 Goochland County 2.01% 52.0 Grayson County 5.59% 9.0 Greene County 1.84% 59.0	Cumberland County	8.19%	3.0
Essex County 1.66% 63.0 Fairfax County -1.71% 124.0 Fauquier County -5.82% 134.0 Floyd County 0.26% 101.5 Fluvanna County -1.17% 119.0 Franklin County 1.14% 79.0 Frederick County -1.60% 122.0 Giles County 0.80% 87.0 Gloucester County 1.57% 67.0 Goochland County 2.01% 52.0 Grayson County 5.59% 9.0 Greene County 1.84% 59.0		5.21%	11.0
Fairfax County -1.71% 124.0 Fauquier County -5.82% 134.0 Floyd County 0.26% 101.5 Fluvanna County -1.17% 119.0 Franklin County 1.14% 79.0 Frederick County -1.60% 122.0 Giles County 0.80% 87.0 Gloucester County 1.57% 67.0 Goochland County 2.01% 52.0 Grayson County 5.59% 9.0 Greene County 1.84% 59.0	Dinwiddie County	2.25%	
Fauquier County -5.82% 134.0 Floyd County 0.26% 101.5 Fluvanna County -1.17% 119.0 Franklin County 1.14% 79.0 Frederick County -1.60% 122.0 Giles County 0.80% 87.0 Gloucester County 1.57% 67.0 Goochland County 2.01% 52.0 Grayson County 5.59% 9.0 Greene County 1.84% 59.0	*	1.66%	63.0
Floyd County 0.26% 101.5 Fluvanna County -1.17% 119.0 Franklin County 1.14% 79.0 Frederick County -1.60% 122.0 Giles County 0.80% 87.0 Gloucester County 1.57% 67.0 Goochland County 2.01% 52.0 Grayson County 5.59% 9.0 Greene County 1.84% 59.0	•	-1.71%	124.0
Fluvanna County -1.17% 119.0 Franklin County 1.14% 79.0 Frederick County -1.60% 122.0 Giles County 0.80% 87.0 Gloucester County 1.57% 67.0 Goochland County 2.01% 52.0 Grayson County 5.59% 9.0 Greene County 1.84% 59.0	1	1	
Franklin County 1.14% 79.0 Frederick County -1.60% 122.0 Giles County 0.80% 87.0 Gloucester County 1.57% 67.0 Goochland County 2.01% 52.0 Grayson County 5.59% 9.0 Greene County 1.84% 59.0	Floyd County	0.26%	101.5
Frederick County -1.60% 122.0 Giles County 0.80% 87.0 Gloucester County 1.57% 67.0 Goochland County 2.01% 52.0 Grayson County 5.59% 9.0 Greene County 1.84% 59.0	•	-1.17%	119.0
Giles County 0.80% 87.0 Gloucester County 1.57% 67.0 Goochland County 2.01% 52.0 Grayson County 5.59% 9.0 Greene County 1.84% 59.0	•		
Gloucester County 1.57% 67.0 Goochland County 2.01% 52.0 Grayson County 5.59% 9.0 Greene County 1.84% 59.0		-1.60%	122.0
Goochland County 2.01% 52.0 Grayson County 5.59% 9.0 Greene County 1.84% 59.0			
Grayson County 5.59% 9.0 Greene County 1.84% 59.0		•	
Greene County 1.84% 59.0	9	1	
•		1	
Greensville County 3.83% 24.0	*	•	
	Greensville County	3.83%	24.0

 $\label{eq:table 4.5}$ Average Percentage Change in Revenue Effort by Locality, 1997/1998-2001/2002

Rank Scores 1=Strongest Average Change in Effort 134=Weakest Average Change in Effort

	Average	
	Percentage	
	Change	
	l in	
	l Revenue	
	l Effort.	Rank
Locality	1 1997/1998-2001/2002	Score
20041109	199771990 200172002	00010
Halifax County	l 2.08%	49.0
Hanover County	0.17%	104.0
Henrico County	0.54%	97.0
Henry County	4.81%	14.0
Highland County	-3.06%	129.0
Isle of Wight County	-2.11%	126.0
James City County	0.92%	82.0
King and Queen County	7.57%	4.0
King George County	0.26%	101.5
King William County	3.13%	34.0
Lancaster County	0.11%	105.0
Lee County	-2.73%	128.0
Loudoun County	-0.57%	109.0
Louisa County	-0.92%	114.0
Lunenburg County	-4.38%	132.0
Madison County	3.15%	32.5
Mathews County	2.48%	43.0
Mecklenburg County	10.44%	1.0
Middlesex County	2.20%	46.0
Montgomery County	0.53%	98.5
Nelson County	0.53%	98.5
New Kent County	-1.28%	120.0
Northampton County	-4.03%	131.0
Northumberland County	3.57%	26.0
Nottoway County	2.03%	51.0
Orange County	3.46%	28.5
Page County	3.29%	31.0
Patrick County	5.38%	10.0
Pittsylvania County	1.19%	77.0
Powhatan County	4.92%	12.0
Prince Edward County	0.84%	86.0
Prince George County	2.51%	42.0
Prince William County	-1.09%	117.0
Pulaski County	4.25%	20.5
Rappahannock County	-0.44%	108.0
Richmond County	3.15%	32.5
Roanoke County	0.86%	84.0
Rockbridge County	-0.83%	113.0
Rockingham County	0.59%	95.5
Russell County	0.96%	81.0

 $\label{eq:table 4.5}$ Average Percentage Change in Revenue Effort by Locality, 1997/1998-2001/2002

Rank Scores 1=Strongest Average Change in Effort 134=Weakest Average Change in Effort

	Average	
	Percentage	
	Change	
	in in	
	Revenue	5 .
1 7 - 4	Effort,	Rank
Locality	1997/1998-2001/2002 	Score
Scott County	4.38%	19.0
Shenandoah County	2.73%	40.0
Smyth County	1.67%	62.0
Southampton County	0.68%	92.0
Spotsylvania County	1.08%	80.0
Stafford County	2.40%	44.0
Surry County	4.57%	18.0
Sussex County	3.44%	30.0
Tazewell County	4.68%	16.0
Warren County	2.77%	38.5
Washington County Westmoreland County	0.63%	94.0 55.5
v	1.97% 2.93%	36.5
Wise County Wythe County	2.93% 6.31%	6.0
York County	-0.72%	110.5
Alexandria City	-0.72% -1.68%	123.0
Bedford City	1.28%	73.5
Bristol City	1.25%	20.5
Buena Vista City	1.27%	75.0
Charlottesville City	-0.72%	110.5
Chesapeake City	0.91%	83.0
Clifton Forge City/1		
Colonial Heights City	1.55%	68.0
Covington City	3.59%	25.0
Danville City	4.78%	15.0
Emporia City	5.70%	8.0
Fairfax City	-1.54%	121.0
Falls Church City	0.59%	95.5
Franklin City	4.06%	22.0
Fredericksburg City	1.15%	78.0
Galax City	0.74%	89.5
Hampton City	0.64%	93.0
Harrisonburg City	1.95%	57.0
Hopewell City	1.36%	71.5
Lexington City	4.62%	17.0
Lynchburg City	1.36%	71.5
Manassas City	4.82%	13.0
Manassas Park City	-1.86%	125.0
	3.06%	35.0
Newport News City	-1.06%	116.0

 $\label{eq:table 4.5}$ Average Percentage Change in Revenue Effort by Locality, 1997/1998-2001/2002

Rank Scores 1=Strongest Average Change in Effort 134=Weakest Average Change in Effort

	Average	
	Percentage	
	Change	
	in	
	Revenue	
	Effort,	Rank
Locality	1997/1998-2001/2002	Score
Norfolk City	0.85%	85.0
Norton City	6.64%	5.0
Petersburg City	2.11%	48.0
Poquoson City	2.05%	50.0
Portsmouth City	2.00%	53.0
Radford City	2.13%	47.0
Richmond City	2.65%	41.0
Roanoke City	1.63%	64.0
Salem City	1.82%	61.0
Staunton City	1.86%	58.0
Suffolk City	-2.28%	127.0
Virginia Beach City	1.97%	55.5
Waynesboro City	0.72%	91.0
Williamsburg City	-0.76%	112.0
Winchester City	1.41%	70.0

The statistical profile for Alleghany County reflects the impact of Clifton Forge City's reversion to town status on July 1, 2001. Given the municipal reclassification of the latter locality, a separate average has not been computed for this jurisdiction with respect to the 1997/1998-2001/2002 time frame.

MEDIAN ADJUSTED GROSS INCOME, 2001

Table 5

 $\label{thm:continuous} \mbox{Table 5}$ $\mbox{Median Adjusted Gross Income on All State Tax Returns by Locality, 2001}$

	Median Adjusted		
	Gross		Relative
	Income,	Rank	Stress
Locality	2001	Score	Score
Accomack County	\$17,489	2.0	61.10
Albemarle County	\$34,636	114.0	49.14
Alleghany County/1	\$25,557	81.0	55.47
Amelia County	\$26,070	86.0	55.12
Amherst County	\$25,083	78.0	55.80
Appomattox County	\$22,871	59.0	57.35
Arlington County	\$40,735	129.0	44.89
Augusta County	\$28,551	97.0	53.39
Bath County	\$22,373	49.0	57.69
Bedford County	\$29,975	101.0	52.39
Bland County	\$25,171	79.0	55.74
Botetourt County	\$32,266	109.0	50.79
Brunswick County	\$19,854	16.0	59.45
Buchanan County	\$20,434	24.0	59.05
Buckingham County	\$22,099	47.0	57.88
Campbell County	\$25,600	82.0	55.44
Caroline County	\$25,920	84.0	55.22
Carroll County	\$20,899	30.5	58.72
Charles City County	\$26,628	89.0	54.73
Charlotte County	\$19,706	15.0	59.55
Chesterfield County	\$37,850	123.0	46.90
Clarke County	\$33,660	113.0	49.82
Craig County	\$26,022	85.0	55.15
Culpeper County	\$29,469	98.0	52.75
Cumberland County	\$22,261	48.0	57.77
Dickenson County	\$20,000	19.0	59.35
Dinwiddie County	\$27,316	93.0	54.25
Essex County	\$22,765	55.0	57.42
Fairfax County	\$46,406	133.0	40.93
Fauquier County	\$41,130	130.0	44.61
Floyd County	\$24,015	71.0	56.55
Fluvanna County	\$31,857	108.0	51.08
Franklin County	\$23,875	69.0	56.65
Frederick County	\$31,445	106.0	51.37
Giles County	\$23,809	67.0	56.69
Gloucester County	\$27,376	94.0	54.20
Goochland County	\$37,360	121.0	47.24
Grayson County	\$20,045	21.5	59.32
Greene County	\$31,005	104.0	51.67
Greensville County	\$20,943	33.0	58.69
Halifax County	\$20,729	27.0	58.84
Hanover County	\$39,611	127.0	45.67

 $\label{thm:continuous} \mbox{Table 5}$ $\mbox{Median Adjusted Gross Income on All State Tax Returns by Locality, 2001}$

	Median Adjusted Gross Income.	Rank	Relative Stress
Locality	2001	Score	Score
Henrico County Henry County Highland County	\$32,906 \$19,883 \$19,509	111.0 18.0 14.0	50.35 59.43 59.69
Isle of Wight County	\$30,512	102.0	52.02
James City County King and Queen County	\$33,278 \$23,582	112.0 65.0	50.09 56.85
King George County King William County	\$34,848 \$32,883	115.0 110.0	48.99 50.36
Lancaster County	\$20,793	28.0	58.80
Lee County Loudoun County	\$18,403 \$57,925	8.0 134.0	60.46 32.90
Louisa County	\$28,277	96.0 11.0	53.58 60.10
Lunenburg County Madison County	\$18,924 \$26,612	88.0	54.74
Mathews County Mecklenburg County	\$24,930 \$19,113	76.0 13.0	55.91 59.97
Middlesex County	\$23,955	70.0	56.59
Montgomery County Nelson County	\$23,362 \$24,717	62.0 74.0	57.00 56.06
New Kent County	\$37,346	120.0 1.0	47.25
Northampton County Northumberland County	\$17,205 \$20,958	34.0	61.30 58.68
Nottoway County Orange County	\$20,006 \$27,088	20.0 91.0	59.34 54.41
Page County	\$22,762	54.0	57.42
Patrick County Pittsylvania County	\$21,593 \$22,829	42.0 58.0	58.24 57.38
Powhatan County	\$38,993	126.0	46.10
Prince Edward County Prince George County	\$20,045 \$31,328	21.5 105.0	59.32 51.45
Prince William County	\$40,613	128.0 64.0	44.97 56.95
Pulaski County Rappahannock County	\$23,440 \$30,985	103.0	50.95
Richmond County Roanoke County	\$20,862 \$31,471	29.0 107.0	58.75 51.35
Rockbridge County	\$24,416	73.0	56.27
Rockingham County Russell County	\$26,782 \$20,925	90.0 32.0	54.62 58.70
Scott County	\$22,668	52.0	57.49
Shenandoah County Smyth County Southampton County	\$25,667 \$20,313 \$24,962	83.0 23.0 77.0	55.40 59.13 55.89

 $\label{thm:continuous} \mbox{Table 5}$ $\mbox{Median Adjusted Gross Income on All State Tax Returns by Locality, 2001}$

	Median Adjusted Gross		Relative
	Income,	Rank	Stress
Locality	2001	Score	Score
Spotsylvania County	\$37,098	119.0	47.43
Stafford County	\$42,128	131.0	43.92
Surry County	\$23,823	68.0	56.68
Sussex County	\$21,214	40.0	58.50
Tazewell County	\$21,262	41.0	58.47
Warren County	\$29,720	99.0	52.57
Washington County	\$23,390	63.0	56.98
Westmoreland County	\$21,170	38.0	58.53
Wise County	\$21,952	46.0	57.99
Wythe County	\$21,098	36.0	58.58
York County	\$36,138	116.0	48.09
Alexandria City	\$38,023	124.0	46.78
Bedford City	\$19,002	12.0	60.04
Bristol City	\$21,114	37.0	58.57
Buena Vista City	\$22,778	56.0	57.41
Charlottesville City	\$21,831	45.0	58.07
Chesapeake City	\$29,826	100.0	52.50
Clifton Forge City/1			
Colonial Heights City	\$27,199	92.0	54.33
Covington City	\$20,671	26.0	58.88
Danville City	\$18,341	6.0	60.51
Emporia City	\$17,578	3.0	61.04
Fairfax City	\$38,855	125.0	46.20
Falls Church City	\$43,497	132.0	42.96
Franklin City	\$19,876	17.0	59.43
Fredericksburg City	\$25,483	80.0	55.52
Galax City	\$18,359	7.0	60.49
Hampton City	\$24,163	72.0	56.45
Harrisonburg City	\$20,899	30.5	58.72
Hopewell City	\$21,746	44.0	58.13
Lexington City	\$23,761	66.0	56.73
Lynchburg City	\$21,715	43.0	58.15
Manassas City	\$36,399	117.0	47.91
Manassas Park City	\$36,441	118.0	47.88
Martinsville City	\$18,159	4.0	60.63
Newport News City	\$22,619	50.0	57.52
Norfolk City	\$18,812	10.0	60.18
Norton City	\$18,172	5.0	60.62
Petersburg City	\$18,757	9.0	60.21
Poquoson City	\$37,662	122.0	47.03
Portsmouth City	\$20,574	25.0	58.95
Radford City	\$21,187	39.0	58.52

 $\label{thm:control_thm} \mbox{Table 5}$ Median Adjusted Gross Income on All State Tax Returns by Locality, 2001

		Median		
		Adjusted		
	ĺ	Gross		Relative
	ĺ	Income,	Rank	Stress
Locality		2001	Score	Score
Richmond City		\$22,686	53.0	57.48
Roanoke City		\$21,083	35.0	58.59
Salem City	ĺ	\$24,829	75.0	55.98
Staunton City	Ĺ	\$23,025	60.0	57.24
Suffolk City	ĺ	\$26,436	87.0	54.86
Virginia Beach City	ĺ	\$27,881	95.0	53.85
Waynesboro City	ĺ	\$23,136	61.0	57.16
Williamsburg City	ĺ	\$22,626	51.0	57.52
Winchester City		\$22,824	57.0	57.38

1 With respect to 2001, Alleghany County's statistical profile reflects any income data for Clifton Forge, which reverted to the status of a subordinate town on July 1st of that year.

COMPOSITE FISCAL STRESS INDEX, 2001/2002

Tables 6.1-6.9/Chart 6

Table 6.1
Descriptive Statistics
for
Composite Fiscal Stress Index, 2001/2002
by
Jurisdictional Class

	Fiscal Stress Index, 2001/2002			
	No. of Localities	Pct. of Localities	Mean	Median
Jurisdictional Class Counties Cities	95 39	70.9% 29.1%	161.76 172.88	162.74 175.84
All Jurisdictions	134	100.0%	165.00	165.69

 ${\tt Source: Staff, Commission \ on \ Local \ Government}$

Chart 6
Mean and Median Levels of Composite Fiscal Stress, 2001/2002
by
Jurisdictional Class

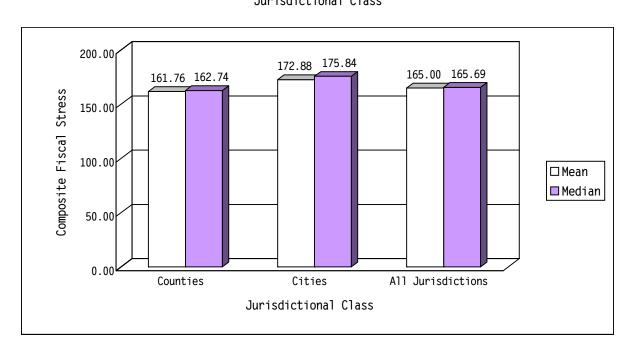


Table 6.2

Composite Fiscal Stress Index Scores by Locality, 2001/2002

	CLG	
	Fiscal Stress	
	Index Score,	Rank
Locality	2001/2002	Score
Accomack County	172.23	34.0
Albemarle County	150.68	122.0
Alleghany County/1	172.59	31.0
Amelia County	161.75	86.0
Amherst County	165.84	67.0
Appomattox County	165.13	71.0
Arlington County	142.07	129.0
Augusta County	160.19	98.0
Bath County	132.04	133.0
Bedford County	158.38	105.0
Bland County	165.55	68.0
Botetourt County	155.97	111.0
Brunswick County	170.95	37.0
Buchanan County	175.50	24.0
Buckingham County	168.68	54.0
Campbell County	164.69	73.0
Caroline County	164.66	74.0
Carroll County	169.13	49.0
Charles City County	165.87	66.0
Charlotte County	170.87	39.0
Chesterfield County	154.50	115.0
Clarke County	150.22	123.0
Craig County	164.02	78.0
Culpeper County	159.80	100.0
Cumberland County	169.15	48.0
Dickenson County	175.14	25.0
Dinwiddie County	164.63	75.0
Essex County	162.38	84.5
Fairfax County	139.66	130.0
Fauquier County	143.48	128.0
Floyd County	163.63	79.0
Fluvanna County	157.27	107.0
Franklin County	160.90	89.0
Frederick County Giles County	158.89	104.0
Gloucester County	166.59 164.05	63.0 77.0
•		
Goochland County	139.06 169.18	131.0 47.0
Grayson County Greene County		47.0 96.0
	160.38 177.27	96.0 18.0
Greensville County Halifax County	163.58	80.0
Hanover County	163.56 I 148.04	60.0
Henrico County	146.04 156.56	124.0
Helli ICO COUIICY	150.50	1 110.0

Table 6.2

Composite Fiscal Stress Index Scores by Locality, 2001/2002

	CLG Fiscal Stress	
Locality	Index Score, 2001/2002	Rank Score
Henry County	170.38	41.0
Highland County	159.48	101.0
Isle of Wight County	160.65	93.0
James City County	153.44	117.0
King and Queen County	172.82	30.0
King George County King William County	158.95 157.12	103.0 108.0
Lancaster County	157.12	106.0
Lee County	171.59	36.0
Loudoun County	130.05	134.0
Louisa County	154.25	116.0
Lunenburg County	169.88	44.0
Madison County	160.27	97.0
Mathews County	161.39	87.0
Mecklenburg County	169.39	45.0
Middlesex County	159.02	102.0
Montgomery County	165.28	70.0
Nelson County	160.87	90.0
New Kent County	151.22	120.0
Northampton County	168.86	52.0
Northumberland County	160.52	94.0
Nottoway County	170.69	40.0
Orange County	160.91	88.0
Page County Patrick County	166.51 167.35	64.0 60.0
Pittsylvania County	165.11	72.0
Powhatan County	151.97	119.0
Prince Edward County	170.23	42.0
Prince George County	162.74	81.0
Prince William County	154.55	114.0
Pulaski County	168.96	50.0
Rappahannock County	146.78	127.0
Richmond County	167.21	61.0
Roanoke County	160.75	91.0
Rockbridge County	162.63	82.0
Rockingham County	162.56	83.0
Russell County	169.96	43.0
Scott County	168.08	56.0
Shenandoah County	162.38	84.5
Smyth County	171.76 166.05	35.0
Southampton County Spotsylvania County	155.34	65.0 113.0
Stafford County	155.34 153.41	113.0
Starrora country	1 100.41	110.0

Table 6.2

Composite Fiscal Stress Index Scores by Locality, 2001/2002

Locality	CLG Fiscal Stress Index Score, 2001/2002	 Rank Score
Surry County Sussex County Tazewell County Warren County Washington County Westmoreland County Wise County Wythe County York County Alexandria City Bedford City Bristol City Buena Vista City Charlottesville City Chesapeake City Clifton Forge City/1 Colonial Heights City Covington City Danville City Emporia City Fairfax City Falls Church City Franklin City Fredericksburg City Galax City Hampton City Harrisonburg City Hopewell City Lynchburg City Manassas City Manassas Park City Martinsville City Newport News City Norfolk City Norton City Petersburg City	Index Score, 2001/2002	Score 121.0 21.0 46.0 92.0 76.0 69.0 29.0 38.0 109.0 125.0 19.0 55.0 58.0 15.0 126.0 132.0 11.0 57.0 13.0 12.0 28.0 6.0 23.0 17.0 95.0 99.0 10.0 99.0 2.0 8.0 5.0
Poquoson City Portsmouth City Radford City Richmond City Roanoke City Salem City	155.53 184.96 174.42 178.18 178.35 172.51	112.0 4.0 26.0 16.0 14.0 32.0

Table 6.2

Composite Fiscal Stress Index Scores by Locality, 2001/2002

	CLG Fiscal Stress Index Score.	 Rank
Locality	2001/2002	Score
Staunton City Suffolk City Virginia Beach City Waynesboro City Williamsburg City Winchester City	173.94 168.88 168.69 175.84 167.67 166.86	27.0 51.0 53.0 22.0 59.0

Clifton Forge City reverted to the status of a subordinate town on July 1, 2001. Accordingly, with respect to the 2001/2002 interval, all baseline data for this jurisdiction are reflected in the stress profile relative to Alleghany County.

 $\label{thm:composite} Table~6.3$ Composite Fiscal Stress Index Scores and Classifications by Locality, 2001/2002

	l CLG	l CLG
	Fiscal Stress	Fiscal Stress
	Index Score.	Classification,
Locality		
Locality	2001/2002	2001/2002
Emporia City	l 188.71	ı High Stress
Norfolk City	187.13	High Stress
Covington City	185.71	High Stress
Portsmouth City	184.96	High Stress
Petersburg City	183.21	High Stress
Hopewell City	182.24	High Stress
Bristol City	181.64	High Stress
Norton City	181.08	High Stress
Newport News City	180.76	High Stress
Martinsville City	180.32	High Stress
Franklin City	179.96	High Stress
Hampton City	179.17	High Stress
Galax City	178.38	High Stress
Roanoke City	178.35	High Stress
Danville City	178.27	High Stress
Richmond City	178.18	High Stress
Lynchburg City	177.99	High Stress
Greensville County	177.27	High Stress
Bedford City	177.04	High Stress
Buena Vista City	176.73	High Stress
Sussex County	176.69	High Stress
Waynesboro City	175.84	Above Average Stress
Lexington City	175.81	Above Average Stress
Buchanan County	175.50	Above Average Stress
Dickenson County	175.14	Above Average Stress
Radford City	174.42	Above Average Stress
Staunton City	173.94	Above Average Stress
Harrisonburg City	173.59	Above Average Stress
Wise County	172.85	Above Average Stress
King and Queen County	172.82	Above Average Stress
Alleghany County/1	172.59	Above Average Stress
Salem City	172.51	Above Average Stress
Charlottesville City	172.36	Above Average Stress
Accomack County	172.23	Above Average Stress
Smyth County	171.76	Above Average Stress
Lee County	171.59	Above Average Stress
Brunswick County	170.95	Above Average Stress
Wythe County	170.91	Above Average Stress
Charlotte County	170.87	Above Average Stress
Nottoway County	170.69	Above Average Stress
Henry County	170.38	Above Average Stress
Prince Edward County	170.23	Above Average Stress
Russell County	169.96	Above Average Stress
Lunenburg County	169.88	Above Average Stress
Mecklenburg County	169.39	Above Average Stress
Tazewell County	169.29	Above Average Stress
Grayson County	169.18	Above Average Stress
• •	•	,

 $\label{thm:composite} Table~6.3$ Composite Fiscal Stress Index Scores and Classifications by Locality, 2001/2002

CLG CLG Fiscal Stress Fiscal Stress	
1 1 1 2 4 1 2 1 1 2 1 2 2 2 2 2 2 2 2 2	
Index Score. Classification	
Locality 2001/2002 2001/2002	,
Cumberland County 169.15 Above Average Str	ess
Carroll County 169.13 Above Average Str	
Pulaski County 168.96 Above Average Str	
Suffolk City 168.88 Above Average Str	
Northampton County 168.86 Above Average Str	
Virginia Beach City 168.69 Above Average Str	
Buckingham County 168.68 Above Average Str	
Chesapeake City 168.20 Above Average Str	
Scott County 168.08 Above Average Str	
Fredericksburg City 167.78 Above Average Str	
Colonial Heights City 167.75 Above Average Str	
Williamsburg City 167.67 Above Average Str	
Patrick County 167.35 Above Average Str	
Richmond County 167.21 Above Average Str	
Winchester City 166.86 Above Average Str	
Giles County 166.59 Above Average Str	
Page County 166.51 Above Average Str	
Southampton County 166.05 Above Average Str	
Charles City County 165.87 Above Average Str	
Amherst County 165.84 Above Average Str	
Bland County 165.55 Above Average Str	
Westmoreland County 165.47 Above Average Str	
Montgomery County 165.28 Above Average Str	
Appomattox County 165.13 Above Average Str	
Pittsylvania County 165.11 Above Average Str	
Campbell County 164.69 Below Average Str	ess
Caroline County 164.66 Below Average Str	ess
Dinwiddie County 164.63 Below Average Str	ess
Washington County 164.17 Below Average Str	ess
Gloucester County 164.05 Below Average Str	ess
Craig County 164.02 Below Average Str	ess
Floyd County 163.63 Below Average Str	ess
Halifax County 163.58 Below Average Str	ess
Prince George County 162.74 Below Average Str	ess
Rockbridge County 162.63 Below Average Str	ess
Rockingham County 162.56 Below Average Str	ess
Essex County 162.38 Below Average Str	ess
Shenandoah County 162.38 Below Average Str	ess
Amelia County 161.75 Below Average Str	ess
Mathews County 161.39 Below Average Str	ess
Orange County 160.91 Below Average Str	ess
Franklin County 160.90 Below Average Str	ess
Nelson County 160.87 Below Average Str	ess
Roanoke County 160.75 Below Average Str	ess
Warren County 160.67 Below Average Str	ess
Isle of Wight County 160.65 Below Average Str	ess
Northumberland County 160.52 Below Average Str	ess

 $\label{thm:composite} Table~6.3$ Composite Fiscal Stress Index Scores and Classifications by Locality, 2001/2002

	CLG	CLG
		Fiscal Stress
	Index Score,	Classification,
Locality	2001/2002	2001/2002
Manassas City	160.49	Below Average Stress
Greene County	160.38	Below Average Stress
Madison County	160.27	Below Average Stress
Augusta County	160.19	Below Average Stress
Manassas Park City	160.14	Below Average Stress
Culpeper County	159.80	Below Average Stress
Highland County	159.48	Below Average Stress
Middlesex County	159.02	Below Average Stress
King George County	158.95	Below Average Stress
Frederick County	158.89	Below Average Stress
Bedford County	158.38	Below Average Stress
Lancaster County	157.30	Below Average Stress
Fluvanna County	157.27	Below Average Stress
King William County	157.12	Below Average Stress
York County	157.05	Below Average Stress
Henrico County	156.56	Below Average Stress
Botetourt County	155.97	Below Average Stress
Poquoson City	155.53	Below Average Stress
Spotsylvania County	155.34	Below Average Stress
Prince William County	154.55	Below Average Stress
Chesterfield County	154.50	Below Average Stress
Louisa County	154.25	Below Average Stress
James City County	153.44	Low Stress
Stafford County	153.41	Low Stress
Powhatan County	151.97	Low Stress
New Kent County	151.22	Low Stress
Surry County	150.73	Low Stress
Albemarle County	150.68	Low Stress
Clarke County	150.22	Low Stress
Hanover County	148.04	Low Stress
Alexandria City	147.24	Low Stress
Fairfax City	146.79	Low Stress
Rappahannock County	146.78	Low Stress
Fauquier County	143.48	Low Stress
Arlington County	142.07	Low Stress
Fairfax County	139.66	Low Stress
Goochland County	139.06	Low Stress
Falls Church City	138.07	Low Stress
Bath County	132.04	Low Stress
Loudoun County	130.05	Low Stress
Clifton Forge City/1		

Clifton Forge City reverted to the status of a subordinate town on July 1, 2001. Accordingly, with respect to the 2001/2002 time span, all baseline data for this jurisdiction are reflected in the stress profile relative to Alleghany County.

Table 6.4

Composite Fiscal Stress Index Scores of Adjacent Cities and Counties, 2001/2002

		[CL	.G
		Fiscal	Stress
		Index	Score,
		2001/	2002
		City	County
City	County	Value	Value
Alexandria City	Arlington County	147.24	142.07
ATCAUTUT TO CITCY	Fairfax County	147.24	139.66
Bedford City	Bedford County	177.04	158.38
Bristol City	Washington County	181.64	164.17
Buena Vista City	Rockbridge County	176.73	162.63
Charlottesville City	Albemarle County	170.73	150.68
Chesapeake City	Arbellar re country	168.20	130.00
Colonial Heights City	Chesterfield County	167.75	154.50
coronial heights city	Prince George County	167.75	162.74
Covington City	Alleghany County	185.71	172.59
Danville City		178.27	165.11
Emporia City	Pittsylvania County Greensville County	188.71	177.27
Fairfax City	Fairfax County	146.79	139.66
Falls Church City	Arlington County	138.07	142.07
rails church city	Fairfax County	138.07	139.66
Franklin City	Isle of Wight County	179.96	160.65
Frankiin City	Southampton County	179.96	166.05
Fredericksburg City	Spotsylvania County	179.96	155.34
Tredericksburg city	Stafford County	167.78	153.41
Galax City	Carroll County	178.38	169.13
dalax City	Grayson County	178.38	169.13
Hampton City	York County	179.17	157.05
Harrisonburg City	Rockingham County	173.17	162.56
Hopewell City	Chesterfield County	182.24	154.50
порежетт стсу	Prince George County	182.24	162.74
Lexington City	Rockbridge County	175.81	162.63
Lynchburg City	Amherst County	177.99	165.84
Lynchburg orej	Bedford County	177.99	158.38
	Campbell County	177.99	164.69
Manassas City	Prince William County	160.49	154.55
Manassas Park City	Prince William County	160.14	154.55
Martinsville City	Henry County	180.32	170.38
Newport News City	Isle of Wight County	180.76	160.65
newport news crty	James City County	180.76	153.44
	York County	180.76	157.05
Norfolk City		187.13	
Norton City	Wise County	181.08	172.85
Petersburg City	Chesterfield County	183.21	154.50
. 220. 020. 3 0103	Dinwiddie County	183.21	164.63
	Prince George County	183.21	162.74
Poquoson City	York County	155.53	157.05
Portsmouth City		184.96	
Radford City	Montgomery County	174.42	165.28
•	•	•	

Table 6.4 $\begin{tabular}{ll} Composite Fiscal Stress Index Scores \\ of \\ Adjacent Cities and Counties, 2001/2002 \\ \end{tabular}$

		CL	G
		Fiscal	Stress
		Index	Score,
		2001/	2002
		City	County
City	County	Value	Value
Radford City	Pulaski County	174.42	168.96
Richmond City	Chesterfield County	178.18	154.50
Tri orimoria e reg	Henrico County	178.18	156.56
Roanoke City	Roanoke County	178.35	160.75
Salem City	Roanoke County	172.51	160.75
Staunton City	Augusta County	173.94	160.19
Suffolk City	Isle of Wight County	168.88	160.65
	Southampton County	168.88	166.05
Virginia Beach City		168.69	
Waynesboro City	Augusta County	175.84	160.19
Williamsburg City	James City County	167.67	153.44
	York County	167.67	157.05
Winchester City	Frederick County	166.86	158.89

Table 6.5

Ratio Scores for

Adjacent Cities and Counties

on the

CLG Composite Fiscal Stress Index, 2001/2002

		City/County
		Fiscal Stress Index
		Ratio,
City	County	2001/2002
Alexandria City	Arlington County	1.04
	Fairfax County	1.05
Bedford City	Bedford County	1.12
Bristol City	Washington County	1.11
Buena Vista City	Rockbridge County	1.09
Charlottesville City	Albemarle County	1.14
Chesapeake City		
Colonial Heights City	Chesterfield County	1.09
	Prince George County	1.03
Covington City	Alleghany County	1.08
Danville City	Pittsylvania County	1.08
Emporia City	Greensville County	1.06
Fairfax City	Fairfax County	1.05
Falls Church City	Arlington County	0.97
	Fairfax County	0.99
Franklin City	Isle of Wight County	1.12
	Southampton County	1.08
Fredericksburg City	Spotsylvania County	1.08
	Stafford County	1.09
Galax City	Carroll County	1.05
	Grayson County	1.05
Hampton City	York County	1.14
Harrisonburg City	Rockingham County	1.07
Hopewell City	Chesterfield County	1.18
	Prince George County	1.12
Lexington City	Rockbridge County	1.08
Lynchburg City	Amherst County	1.07
	Bedford County	1.12
	Campbell County	1.08
Manassas City	Prince William County	1.04
Manassas Park City	Prince William County	1.04
Martinsville City	Henry County	1.06
Newport News City	Isle of Wight County	1.13
	James City County	1.18
	York County	1.15
Norfolk City		
Norton City	Wise County	1.05
Petersburg City	Chesterfield County	1.19
	Dinwiddie County	1.11
	Prince George County	1.13
Poquoson City	York County	0.99
Portsmouth City		
Radford City	Montgomery County	1.06

Table 6.5

Ratio Scores for Adjacent Cities and Counties

on the

CLG Composite Fiscal Stress Index, 2001/2002

		City/County Fiscal Stress Index Ratio.
City	County	2001/2002
Radford City	Pulaski County	1.03
Richmond City	Chesterfield County	1.15
	Henrico County	1.14
Roanoke City	Roanoke County	1.11
Salem City	Roanoke County	1.07
Staunton City	Augusta County	1.09
Suffolk City	Isle of Wight County	1.05
	Southampton County	1.02
Virginia Beach City		
Waynesboro City	Augusta County	1.10
Williamsburg City	James City County	1.09
	York County	1.07
Winchester City	Frederick County	1.05

Composite Fiscal Stress Index, 2001/2002

Region and Jurisdictional Class

	Fiscal Stress Index, 2001/2002			
	No. of Localities	Pct. of Localities	Mean	Median
Region Southwest Virginia (PD's 1, 2, 3)				
Jurisdictional Class Counties Cities	13	9.7% 2.2%	170.24 180.37	169.96 181.08
Sub-Group Summary	16	11.9%	172.14	171.25
Southern Piedmont-Valley Industrial Zone (PD's 4, 5, 11, 12)				
Jurisdictional Class Counties Cities	16 8	11.9% 6.0%	164.72 178.08	165.12 178.13
Sub-Group Summary	24	17.9%	169.17	166.97
Northern Valley (PD's 6, 7)				
Jurisdictional Class Counties Cities	10 6	7.5% 4.5%	157.56 173.80	160.43 174.88
Sub-Group Summary	16	11.9%	163.65	162.59
Northern Virginia (PD 8)				
Jurisdictional Class Counties Cities	4 5	3.0% 3.7%	141.58 150.55	140.87 147.24
Sub-Group Summary	9	6.7%	146.56	146.79
Northern Piedmont (PD's 9, 10, 16)				
Jurisdictional Class Counties Cities	14 2	10.4% 1.5%	156.22 170.07	158.11 170.07
Sub-Group Summary	16	11.9%	157.95	159.37

Composite Fiscal Stress Index, 2001/2002 by Region and Jurisdictional Class

	Fiscal Stress Index, 2001/2002			
	No. of Localities	Pct. of Localities	Mean	Median
Southside (PD's 13, 14, 19)				
Jurisdictional Class Counties Cities	15 4	11.2% 3.0%	167.81 180.48	169.39 182.72
Sub-Group Summary	19	14.2%	170.48	169.88
Richmond (PD 15)				
Jurisdictional Class Counties Cities	7 1	5.2% .7%	152.46 178.18	151.97 178.18
Sub-Group Summary	8	6.0%	155.67	153.24
Chesapeake Fringe (PD's 17, 18, 22)				
Jurisdictional Class Counties	12	9.0%	164.03	163.22
Sub-Group Summary	12	9.0%	164.03	163.22
Tidewater (PD 23)				
Jurisdictional Class Counties Cities	4 10	3.0% 7.5%	159.30 174.09	158.85 174.02
Sub-Group Summary	14	10.4%	169.87	168.44
All Jurisdictions	134	100.0%	165.00	165.69

Composite Fiscal Stress Index, 2001/2002

by Planning District

and
Jurisdictional Class

	Fiscal Stress Index, 2001/2002			
	No. of Localities	Pct. of Localities	Mean	Median
Planning District LENOWISCO (PD 1)				
Jurisdictional Class Counties Cities	3	2.2% .7%	170.84 181.08	171.59 181.08
Sub-Group Summary	4	3.0%	173.40	172.22
Cumberland Plateau (PD 2)				
Jurisdictional Class Counties	4	3.0%	172.47	172.55
Sub-Group Summary	4	3.0%	172.47	172.55
Mount Rogers (PD 3)				
Jurisdictional Class Counties Cities	6 2	4.5% 1.5%	168.45 180.01	169.15 180.01
Sub-Group Summary	8	6.0%	171.34	170.05
New River Valley (PD 4)				
Jurisdictional Class Counties Cities	4	3.0% .7%	166.12 174.42	165.94 174.42
Sub-Group Summary	5	3.7%	167.78	166.59
Roanoke Valley-Alleghany (PD 5)				
Jurisdictional Class Counties Cities	4 3	3.0% 2.2%	163.33 178.86	162.38 178.35
Sub-Group Summary	7	5.2%	169.98	172.51

Source: Staff, Commission on Local Government

Composite Fiscal Stress Index, 2001/2002

by Planning District and Jurisdictional Class

	Fiscal Stress Index, 2001/2002			
	No. of Localities	Pct. of Localities	Mean	Median
Central Shenandoah (PD 6)				
Jurisdictional Class Counties Cities	5 5	3.7% 3.7%	155.38 175.19	160.19 175.81
Sub-Group Summary	10	7.5%	165.28	168.11
Northern Shenandoah Valley (PD 7)				
Jurisdictional Class Counties Cities	5 1	3.7% .7%	159.73 166.86	160.67 166.86
Sub-Group Summary	6	4.5%	160.92	161.52
Northern Virginia (PD 8)				
Jurisdictional Class Counties Cities	4 5	3.0% 3.7%	141.58 150.55	140.87 147.24
Sub-Group Summary	9	6.7%	146.56	146.79
Rappahannock-Rapidan (PD 9)				
Jurisdictional Class Counties	5	3.7%	154.25	159.80
Sub-Group Summary	5	3.7%	154.25	159.80
Thomas Jefferson (PD 10)				
Jurisdictional Class Counties Cities	5 1	3.7% .7%	156.69 172.36	157.27 172.36
Sub-Group Summary	6	4.5%	159.30	158.82

Source: Staff, Commission on Local Government

Composite Fiscal Stress Index, 2001/2002

by Planning District and Jurisdictional Class

	Fiso	Fiscal Stress Index, 2001/2002			
	No. of Localities	Pct. of Localities	Mean	Median	
Region 2000 (PD 11)					
Jurisdictional Class Counties Cities	4 2	3.0% 1.5%	163.51 177.51	164.91 177.51	
Sub-Group Summary	6	4.5%	168.18	165.49	
West Piedmont (PD 12)					
Jurisdictional Class Counties Cities	4 2	3.0% 1.5%	165.93 179.29	166.23 179.29	
Sub-Group Summary	6	4.5%	170.39	168.86	
Southside (PD 13)					
Jurisdictional Class Counties	3	2.2%	167.97	169.39	
Sub-Group Summary	3	2.2%	167.97	169.39	
Piedmont (PD 14)					
Jurisdictional Class Counties	7	5.2%	168.75	169.88	
Sub-Group Summary	7	5.2%	168.75	169.88	
Richmond Regional (PD 15)					
Jurisdictional Class Counties Cities	7	5.2% .7%	152.46 178.18	151.97 178.18	
Sub-Group Summary	8	6.0%	155.67	153.24	

 ${\tt Source: Staff, Commission \ on \ Local \ Government}$

Composite Fiscal Stress Index, 2001/2002

by Planning District and Jurisdictional Class

	Fiscal Stress Index, 2001/2002			
	No. of Localities	Pct. of Localities	Mean	Median
RADCO (PD 16)				
Jurisdictional Class Counties Cities	4	3.0%	158.09 167.78	157.14 167.78
Sub-Group Summary	5	3.7%	160.03	158.95
Northern Neck (PD 17)				
Jurisdictional Class Counties	4	3.0%	162.62	162.99
Sub-Group Summary	4	3.0%	162.62	162.99
Middle Peninsula (PD 18)				
Jurisdictional Class Counties	6	4.5%	162.80	161.89
Sub-Group Summary	6	4.5%	162.80	161.89
Crater (PD 19)				
Jurisdictional Class Counties Cities	5 4	3.7% 3.0%	166.41 180.48	164.63 182.72
Sub-Group Summary	9	6.7%	172.66	176.69
Accomack-Northampton (PD 22)				
Jurisdictional Class Counties	2	1.5%	170.55	170.55
Sub-Group Summary	2	1.5%	170.55	170.55

 ${\tt Source: Staff, Commission \ on \ Local \ Government}$

Table 6.7 Descriptive Statistics for Composite Fiscal Stress Index, 2001/2002 by

Planning District and Jurisdictional Class

	Fiscal Stress Index, 2001/2002			
	No. of Localities	Pct. of Localities	Mean	Median
Hampton Roads (PD 23)				
Jurisdictional Class Counties Cities	4 10	3.0% 7.5%	159.30 174.09	158.85 174.02
Sub-Group Summary	14	10.4%	169.87	168.44
All Jurisdictions	134	100.0%	165.00	165.69

Composite Fiscal Stress Index, 2001/2002

by Population, 2001 and Jurisdictional Class

	Fiscal Stress Index, 2001/2002			
	No. of Localities	Pct. of Localities	Mean	Median
Population, 2001 100,000 or higher				
Jurisdictional Class Counties Cities	6 7	4.5% 5.2%	146.23 172.77	148.29 178.18
Sub-Group Summary	13	9.7%	160.52	156.56
25,000 to 99,999				
Jurisdictional Class Counties Cities	39 9	29.1% 6.7%	162.40 175.34	162.56 177.99
Sub-Group Summary	48	35.8%	164.83	164.11
10,000 to 24,999				
Jurisdictional Class Counties Cities	39 15	29.1% 11.2%	164.14 167.43	165.13 167.78
Sub-Group Summary	54	40.3%	165.06	166.55
9,999 or lower				
Jurisdictional Class Counties Cities	11 8	8.2% 6.0%	159.55 180.43	164.02 179.17
Sub-Group Summary	19	14.2%	168.34	169.15
All Jurisdictions	134	100.0%	165.00	165.69

Composite Fiscal Stress Index, 2001/2002 by

Percentage Change in Population, 1997-2001 and Jurisdictional Class

	Fiso	cal Stress Ir	ndex, 2001/20	102
	No. of Localities	Pct. of Localities	Mean	Median
Pct. Change in Population, 1997-2001 10.00% or higher				
Jurisdictional Class Counties Cities	11 2	8.2% 1.5%	155.79 164.51	154.55 164.51
Sub-Group Summary	13	9.7%	157.13	155.34
5.00% to 9.99%				
Jurisdictional Class Counties Cities	26 8	19.4% 6.0%	157.76 160.65	158.98 167.27
Sub-Group Summary	34	25.4%	158.44	159.41
0.01% to 4.99%				
Jurisdictional Class Counties Cities	45 11	33.6% 8.2%	163.69 173.36	165.28 174.42
Sub-Group Summary	56	41.8%	165.59	165.96
No change or decline				
Jurisdictional Class Counties Cities	13 18	9.7% 13.4%	168.18 178.96	169.29 179.17
Sub-Group Summary	31	23.1%	174.44	175.50
All Jurisdictions	134	100.0%	165.00	165.69

COUNTIES AND CITIES BY SELECTED DEMOGRAPHIC CHARACTERISTICS

Tables 7.1-7.2

Table 7.1

Counties and Cities by Population, 2001 [Descending-Order Distribution]

Demographic Class	Population, 2001	Locality
100,000 or higher	990.500 426.800 298.300 267.400 264.600 234.000 202.500 195.600 192.100 190.500 179.500 145.600 133.400	Fairfax County Virginia Beach City Prince William County Henrico County Chesterfield County Norfolk City Chesapeake City Richmond City Arlington County Loudoun County Newport News City Hampton City Alexandria City
25,000 to 99,999	98.900 98.000 97.500 95.000 89.200 86.800 85.800 68.700 67.300 65.800 65.400 62.000 61.200 61.000 57.700 57.400 57.100 51.100 50.700 50.200 48.100 47.600 41.600 41.300 39.800 38.700 37.000 36.400 36.100 35.200	Portsmouth City Stafford County Spotsylvania County Roanoke City Hanover County Roanoke County Albemarle County Montgomery County Rockingham County Suffolk City Augusta County Lynchburg City Pittsylvania County Frederick County Bedford County York County Henry County Henry County Uashington County Campbell County James City County Franklin County Danville City Tazewell County Wise County Harrisonburg City Charlottesville City Accomack County Halifax County Manassas City Shenandoah County Culpeper County

Table 7.1

Counties and Cities by Population, 2001 [Descending-Order Distribution]

Demographic Class	Population, 2001	Locality
25,000 to 99,999	35.000 34.900 33.500 33.200 32.700 32.400 32.200 31.800 30.500 30.100 29.600 29.400 27.700 26.600 26.500 26.300	Pulaski County Gloucester County Prince George County Smyth County Petersburg City Mecklenburg County Warren County Amherst County Botetourt County Isle of Wight County Russell County Carroll County Wythe County Orange County Louisa County Buchanan County
10,000 to 24,999	24.900 24.600 24.100 23.500 23.400 23.300 23.200 23.200 22.400 22.300 22.200 21.400 20.800 20.000 19.800 19.500 17.500 17.500 17.500 17.000 16.900 16.900 16.500 16.000 15.900	Salem City Dinwiddie County Winchester City Staunton City Lee County Page County Powhatan County Scott County Hopewell City Fairfax City Caroline County Fluvanna County Prince Edward County Prince Edward County Fredericksburg City Waynesboro City Patrick County Brunswick County Brunswick County Southampton County King George County King George County Colonial Heights City Westmoreland County Alleghany County Giles County Dickenson County Radford City

Table 7.1

Counties and Cities by Population, 2001 [Descending-Order Distribution]

Demographic Class	Population, 2001	Locality
10,000 to 24,999	15,800	Greene County
	15,700	Nottoway County
	15,600	Buckingham County
	15,300	Martinsville City
	14,400	Nelson County
	14,100	Floyd County
	13,800	New Kent County
	13,700	Appomattox County
	13,500	King William County
	13,100	Lunenburg County
	13,000	Clarke County
	12,900	Northampton County
	12,700	Madison County
	12,600	Charlotte County
	12,500	Northumberland County
	12,400	Williamsburg City
	12,300	Sussex County
	11,700	Greensville County
	11,500	Amelia County
	11,500	Poquoson City
	11,400	Lancaster County
	11,200	Manassas Park City
	10,900	Falls Church City
	10,000	Essex County
	10,000	Middlesex County
9,999 or lower	9,300	Mathews County
	9,000	Cumberland County
	9,000	Richmond County
	8,200	Franklin City
	7,000	Charles City County
	7,000	Rappahannock County
	7,000	Lexington City
	6,900	Bland County
	6,800	Surry County
	6,800	Galax City
	6,700	King and Queen County
	6,300 6,300	Bedford City Buena Vista City
	6,300	Covington City
	5,600	Emporia City
	5,100	Craig County
	5,000	Bath County
	3,900	Norton City
	2,500	Highland County
	2,000	

Counties and Cities

by

Percentage Change in Population, 1997-2001 [Descending-Order Distribution]

Demographic Class	Percentage Change in Population, 1997-2001	Locality
10.00% or higher	35.97% 25.76% 21.78% 21.59% 19.93% 16.67% 16.25% 14.82% 14.49% 13.83% 12.54% 11.92% 11.54%	Loudoun County Alleghany County Sussex County Fluvanna County Spotsylvania County Manassas Park City Stafford County Prince William County Greene County James City County Suffolk City Hanover County Powhatan County
5.00% to 9.99%	9.96% 9.55% 9.48% 9.38% 9.00% 8.63% 8.51% 8.31% 8.28% 7.69% 7.14% 6.98% 6.65% 6.56% 6.48% 6.36% 6.32% 6.27% 6.26% 6.15% 5.94% 5.99% 5.48% 5.59% 5.48% 5.25% 5.25% 5.24%	Louisa County Harrisonburg City Frederick County Rappahannock County Falls Church City Alexandria City Fauquier County Culpeper County Brunswick County Orange County King William County Albemarle County Chesterfield County Fairfax County Amelia County Chesapeake City Accomack County Warren County Fairfax City New Kent County Henrico County Bedford County King George County Franklin County Middlesex County Shenandoah County Isle of Wight County Winchester City

Counties and Cities by

Percentage Change in Population, 1997-2001 [Descending-Order Distribution]

	Percentage Change in	
Demographic	Population,	
Class	1997-2001 	Locality
5.00% to 9.99%	5.22%	Floyd County
	5.08%	Roanoke County
	5.08%	Williamsburg City
	5.04%	Northumberland County
	5.00%	Buena Vista City
0.01% to 4.99%	4.90%	Manassas City
	4.71%	Prince Edward County
	4.65%	Cumberland County
	4.65%	Richmond County
	4.59%	Montgomery County
	4.48% 4.45%	Charles City County Botetourt County
	4.43%	Waynesboro City
	4.13%	Charlotte County
	3.93%	Rockingham County
	3.92%	Radford City
	3.72%	Prince George County
	3.70%	Emporia City
	3.60%	Nelson County
	3.56%	Gloucester County
	3.48%	Wise County
	3.44%	Washington County
	3.28%	Bedford City
	3.09%	Essex County
	2.93%	Dinwiddie County
	2.82%	Pittsylvania County
	2.67%	Arlington County
	2.59%	Wythe County
	2.49%	Augusta County
	2.42%	Grayson County
	2.42%	Madison County Goochland County
	2.38% 2.36%	Clarke County
	2.30%	•
	2.21%	Caroline County Mecklenburg County
	2.04%	Bath County
	2.00%	Craig County
	1.96%	Buckingham County
	1.92%	Amherst County
	1.89%	Virginia Beach City
	1.77%	Poquoson City
	1.52%	King and Queen County

Counties and Cities

by

Percentage Change in Population, 1997-2001 [Descending-Order Distribution]

Demographic	Percentage Change in Population,	
Class	1997-2001	Locality
0.01% to 4.99%	1.49%	Surry County
	1.48%	Appomattox County
	1.46%	Rockbridge County
	1.36%	Newport News City
	1.30%	Page County
	1.29%	Staunton City
	1.29%	Nottoway County
	1.23%	Giles County
	1.21%	Westmoreland County
	1.14%	Southampton County
	1.09%	Mathews County Patrick County
	1.05% 1.03%	Carroll County
	1.03%	Russell County
	1.02%	Charlottesville City
	.86%	Pulaski County
	.86%	Greensville County
	.60%	Campbell County
	. 48%	Hampton City
No change or decline	.00%	Smyth County
	.00%	Scott County
	.00%	Colonial Heights City
	.00%	Lancaster County
	.00%	Lexington City
	.00%	Bland County
	40%	Salem City
	76%	Lunenburg County
	80%	Halifax County
	88% -1.06%	Hopewell City Norfolk City
	-1.00%	Bristol City
	-1.13%	Lynchburg City
	-1.21%	Henry County
	-1.41%	Richmond City
	-1.45%	Galax City
	-1.53%	Northampton County
	-1.76%	Roanoke City
	-2.09%	Lee County
	-2.47%	Portsmouth City
	-2.50%	Norton City
	-2.55%	Martinsville City
	-3.08%	Covington City

Counties and Cities by

Percentage Change in Population, 1997-2001 [Descending-Order Distribution]

	Percentage Change	
	in	
Demographic	Population,	
Class	1997-2001	Locality
No change or decline	-3.85%	Highland County
	-3.88%	Fredericksburg City
	-4.42%	Danville City
	-4.60%	Tazewell County
	-4.66%	Petersburg City
	-5.33%	Dickenson County
	-6.82%	Franklin City
	-7.39%	Buchanan County